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BIRTHS.

FITZMAURICE—On Friday, April 21, 1933, at Camberly, Hants, to Captain J. G. Fitzmaurice, M.C., Royal Tank Corps, and Mrs. Fitzmaurice, a son (Maurice).

ROWAN—April 16, 1933, at Highmore, Henley-on-Thames, wife of Arthur Rowan, Tralee, a son.

MARRIAGES.

JENKINS and WATT—On Tuesday, February 28, 1933, at Hoboken, New Jersey, U.S.A., by Dr. Beatty, of the Presbyterian Church, Robert C. Jenkins, only son of the late Mr. Robert A. Jenkins and of Mrs. R. A. Jenkins, of Providence, Rhode Island, to Ivie Paisley, third daughter of Mr. and Mrs. T. H. Watt, of Roscommon, Ireland.

UNGOED-THOMAS and WOLFE—April 19, 1933, at the Methodist Church, Skibbereen, by the Rev. H. McKeag, D.D., assisted by the Rev. J. Ritchie, Arwyn Lynn, Barrister-at-Law, Lincoln's Inn, younger son of the late Rev. Ungoed-Thomas, of Carmarthen, to Dorothy Travers, Barrister-at-Law, of Lincoln's Inn, elder daughter of J. Travers and Mrs. Wolfe, Norton, Skibbereen.

DEATHS.

BRENNAN—April 25, 1933, at her residence, Main street, Tulla, County Clare, Mrs. M. Brennan. Deeply regretted. R.I.P. Requiem Mass to-morrow (Thursday) morning at 10 o'clock. Funeral at 1 o'clock.

CARLYLE—April 24, 1933, Florence Sarah, widow of James Carlyle, St. Catherine's, Ailesbury road, Dublin.

EDGEWORTH—April 25, 1933, at Ballyconnell House, Ballyconnell, Co. Cavan, Charlotte Edgeworth. Deeply regretted by her sorrowing husband and children. Funeral to Ballyconnell Church at 2 p.m. on to-morrow (Thursday), 27th inst.

EGAN—April 25, 1933, at Mater Hospital, Dublin, Margaret, eldest daughter of the late John Egan, Mullingar. R.I.P. Funeral, after 10 o'clock Mass, from Berkeley road Church, to-morrow (Thursday) morning.

LEVINGE—April 22, 1933, in Dublin, Frederick, youngest son of the late Marcus Anthony and Elinor Levinge, of Newpark, Athlone. Funeral from Newpark to Kiltoom Church on Saturday, 29th, 3 p.m. No flowers, by request. New Zealand papers please copy.

MOORE—April 24, 1933, at the Adelaide Hospital, Albert Earnest Moore, of 48 Strandville avenue. Deeply regretted by his wife, son and daughters. Funeral from hospital 9.30 to-morrow (Thursday) morning. With Christ, which is far better.

MORRIS—April 25, 1933, at a Dublin hospital, after a brief illness, William, dearly-loved husband of Jeannie Morris (*née* Roxburgh), 9 Home Farm road, and only son of Mr. and Mrs. Milton Morris, Monaghan, aged 39 years. "For so He giveth His beloved sleep." Funeral arriving at Mount Jerome at 10 o'clock to-morrow (Thursday) morning.

MULOCK—At 45 East Parade, Harrogate, Annie Selina Mulock, widow of Dr. John Berry Mulock, aged 85.

O'CONNELL—April 24, 1933, at his residence, Fortwilliam House, Ballintubber, County Roscommon, Thomas O'Connell, father of the late Rev. James O'Connell, B.D., Maynooth Mission to China; Sister Patricia, St. Michael's Hospital, Peking; Patrick O'Connell, Ballynacargy; Mrs. Carney, Kiltimagh; and T. J. O'Connell, General Secretary, I.N.T.O.; aged 88 years. R.I.P. Remains were removed to Ballintubber Church yesterday (Tuesday) evening at 7 o'clock (old time). High Mass at 11 a.m. (old time) to-day (Wednesday). Funeral afterwards to family burial ground at Bekan, County Mayo.

SHEILL—April 24, 1933, at his residence, Market Square, Bagenalstown, Lawrence Sheill. Deeply regretted. R.I.P. Office and High Mass this (Wednesday) morning, April 26th, at 11 o'clock (old time). Funeral immediately afterwards to Ballinkinnen.

SIMPSON—April 24, 1933, at Spreyton, Devon, Florence Moore Simpson, dearly-loved wife of Lieutenant-Colonel James Simpson, and daughter of the late Samuel Wade, Bank of Ireland.

STEWART—April 20, 1933, at Worcester, Captain C. F. Stewart, D.L., late 5th Royal Inniskilling Fusiliers, of Horn Head, County Donegal.

TAYLOR—April 24, 1933, at Dublin, Jessie L., fifth daughter of the late David and Mrs. Taylor, Eden terrace, Limerick. Burial at St. Munchin's, Limerick 10 o'clock to-morrow (Thursday) morning.

YEWENS—April 22, 1933, at Roxborough, Cheltenham, Bessie, daughter of Rev. George Chute, M.A., of Roxborough, County Kerry, sometime Vicar of Market Drayton, and widow of Rev. T. P. Leigh Yewens, Vicar of Coleford, Bath, aged 85. Funeral, Kildollagh, near Coleraine, noon, on Friday.

ANNOUNCEMENTS received late for this column will be found on Page 6.

ACKNOWLEDGMENTS.

BIGGER—The widow and relatives of the late Charles W. Bigger, "Brookdene," Glasnevin, wish to return sincere thanks to all who sent Mass cards, wreaths, and all messages of sympathy in their recent sad bereavement.

Mr. W. J. Harte, 9 St. Kevin's Gardens, Dartry road, returns sincere thanks for all the kindness and sympathy shown to him in his great bereavement.

Mr. John Pogue and family, "Glenview," Rathfarnham, return sincere thanks to all who sympathised with them in their recent great sorrow, trusting this acknowledgment will be accepted by all.

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PAGE FOUR.

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CONTRACTS.

TO BUILDERS.

Tenders are invited from competent Builders for proposed Additions and Alterations to Christian Brothers' Monastery, York road, Dun Laoghaire, for the Rev. Brother J. C. Curtin, Superior, in accordance with the plans and specification prepared by the undersigned.

Bills of Quantities and Tender Forms for the necessary work may be obtained from Mr. Francis D. Shortall, P.A.S.I., Chartered Quantity Surveyor, 10 Leinster street, Dublin, C. 17, on payment of deposit of £5 5/-, which will be refunded on receipt of a bona-fide tender.

Tenders, accompanied by the priced Bill of Quantities, both under separate sealed cover, endorsed "Tender for Proposed Alterations and Additions to Christian Brothers' Monastery, York road, Dun Laoghaire," to be delivered at the office of the architect on or before noon on Tuesday, 9th May, 1933.

The Contractor whose tender may be accepted will be required to enter into a regular contract with the employer, and to find two good, substantial and approved sureties who will become bound with him, jointly and severally, in a sum equal to the full amount of the contract to the due performance thereof, and the Contractor shall pay all expenses in connection with the preparation of the Bond.

The lowest or any Tender not necessarily accepted, nor will any persons tendering be in any way remunerated for their trouble or expenses in making out same.

J. WILLIAM O'SULLIVAN, M.R.I.A.I.,
Architect and Civil Engineer,
GRAFTON CHAMBERS,
102-103 GRAFTON STREET, DUBLIN, C. 3.

NOTICE TO BUILDERS.

Tenders are invited from competent builders for proposed Conversion of Mobilisation Store at Longford to Technical School for the Vocational Education Committee.

Plans, etc., have been prepared by Vincent Kelly, B.Arch., F.R.I.A.I., Architect, 87 Merrion square, Dublin, and copies may be obtained at his offices on a deposit of £3 3s. 0d.

Tenders on the prescribed form, without alteration in purport, must be lodged with the Chief Executive Officer, Vocational Education Committee, Technical School, Longford, on or before noon, on Monday, 8th May, 1933. Sealed tenders are to be lodged in the manner stated on the tender form.

The lowest nor any tender will not necessarily be accepted.

VINCENT KELLY, B.Arch., F.R.I.A.I.,
Architect.
87 Merrion square, Dublin.

LEGAL NOTICES.

NOTICE OF CHARITABLE BEQUESTS.
THE HONOURABLE KATHARINE PLUNKET, Deceased.

Notice is hereby given that the Honourable Katharine Plunket, late of Ballymascanlan House, in the County of Louth, by her Will dated 16th day of January, 1921, bequeathed (inter alia) the following legacies:—

To the Representative Body of the Church of Ireland three thousand pounds (£3,000), the income thereof to be applied as a perpetual endowment for the augmentation of the income of the Incumbent of the Parish of Ballyovie, County Mayo, Diocese of Tuam, in memory of her father, the late Thomas Baron Plunket, Bishop of Tuam. This bequest is conditional on said Parish not being at the time of Testatrix's death or at any future time amalgamated or united with any other Parish. If at any time after the date of said Will the said Parish of Ballyovie (Tourmakeedy) should be so amalgamated that it should cease to have a separate Board of Nominators or should be without an independent resident clergyman then Testatrix directed the Representative Church Body to transfer said bequest of £3,000 from the Diocese of Tuam and allocate the interest on £2,000 to the Parish of Ballymascanlan, in the Diocese of Armagh, and the interest on £1,000 to the Parish of Willowfield, Belfast, in the Diocese of Down, in each and both of these Parishes for the augmentation of stipends of their respective Incumbents.

To the Representative Body of the Church of Ireland one thousand pounds (£1,000), the income thereof to be applied as a perpetual endowment for the augmentation of the income of the Incumbent of the Parish of Aasleagh, County Mayo, Diocese of Tuam.

To the Trustees of the Spanish and Portuguese Church Aid Society one thousand pounds (£1,000).

To the Treasurer for the time being of the Society for Irish Church Mission to Roman Catholics five hundred pounds (£500).

To the Treasurer for the time being of Mrs. Smyly's Dublin Mission Homes five hundred pounds (£500).

To the Treasurer for the time being of the Louth Protestant Orphan Society two hundred pounds (£200).

To the Representative Body of the Church of Ireland the sum of one thousand pounds (£1,000), the income thereof to be applied as a perpetual endowment for the augmentation of the income of the Incumbent of the Parish of Ballymascanlan, County Louth, Diocese of Armagh.

And the said Testatrix appointed the Right Reverend the Honourable Benjamin John Plunket, of St. Anne's, Clontarf, Dublin, and William Martin, of Mill street, Monaghan, Solicitor, to be the executors of her said Will.

The said Testatrix died on the 14th day of October, 1932, and her said Will was proved by the Right Reverend the Honourable Benjamin John Plunket, and probate thereof granted forth of the High Court of Justice, Saorstat Eireann, the Principal Probate Registry, on the 15th day of February, 1933.

Dated this 24th day of April, 1933.

FRED SUTTON and CO., Solicitors for said Executor, 52 Dame street, Dublin.

To the Commissioners of Charitable Donations and Bequests, and all whom it may concern.

NOTICE OF CHARITABLE DONATIONS AND BEQUESTS.
MARTHA EMILY WINTER, late of Damer House, 27 Parnell street, Dublin, Widow, Deceased.

Notice is hereby given, pursuant to 30 and 31 Vic., Cap. 54, that the above-named Deceased, by her Will dated 30th January, 1932, bequeathed the sum of £25 to the Trustees of Damer House, Parnell street, Dublin, and bequeathed the residue of her estate to the Irish Church Missions, of Townsend street, Dublin, to be applicable for the general purposes of such Missions.

The said Testatrix died on the 28th day of November, 1932, without having altered or revoked said Will, Probate whereof was on the 5th day of January, 1933, granted forth of the Principal Registry of the High Court of Justice, Saorstat Eireann, to St. John Ruttledge, of Provincial Bank House, Upper O'Connell street, Dublin, the sole Executor named therein.

Dated this 24th day of April, 1933.

S. G. RUTHERFORD, Solicitor for the said Executor, 22 Bachelor's Walk, Dublin.

To the Commissioners of Charitable Donations and Bequests in Saorstat Eireann, and all others whom it may concern.

LOANS BY POST.
OUR LATEST TERMS.

To obtain a loan privately at an extremely low rate of interest and extended credit, write to us stating your requirements. We are lending money to Ladies and Gentlemen in accordance with the English Act of Parliament. The following table includes both capital and interest, and A B C indicates 12, 24 and 36 monthly payments respectively:—

		A.		B.		C.
£20	at	33/4	or	16/8	or	11/2
£30	„	50/-	„	25/-	„	16/8
£50	„	83/4	„	41/8	„	33/4
£100	„	166/8	„	88/4	„	66/8

Other amounts in proportion.

By mutual arrangement £20 upwards will, as usual, be posted in plain envelope to any part of the Irish Free State and the United Kingdom without interviews, fees, or any securities whatsoever; write in confidence.

HAYWOOD & HAYWOOD, LTD.,
29 GRAINGER STREET, WEST,
NEWCASTLE-ON-TYNE.

BELFAST READERS.

The IRISH TIMES is due to arrive in Belfast at 9.10 a.m. If it is not delivered within a reasonable time, please communicate with our Branch Office, 13 (Lower) Donegall Street.

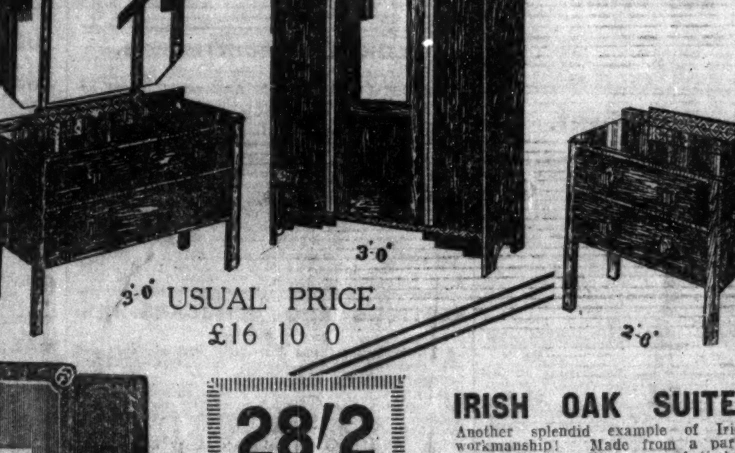
'Phone—Belfast, 1787.

GREAT FURNITURE
PIMS
SALE
In Conjunction with the Great SPRING SALE

THOUSANDS of BARGAINS in IRISH-MADE FURNITURE at PRICES WHICH CHALLENGE COMPARISON

IRISH-MADE BEDROOM SUITES

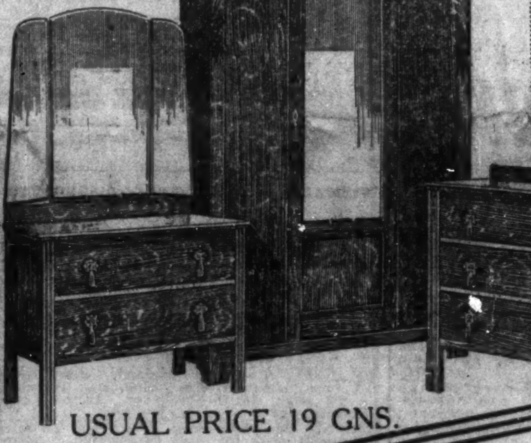
Artistically designed Irish-made Oak Bedroom Suite, made on simple and modern lines, combining taste and utility. Comprising 3ft. Wardrobe with shelf and hooks inside; 3ft. Dressing Chest with three frameless mirrors; and 2ft. 6in. Chest of Drawers. Well constructed and beautifully finished, and outstanding value. Worth £16 10s. 0d.



23/1 Per Month

SALE PRICE
£13 : 10 : 0
Or 12 monthly payments of 23/1

USUAL PRICE
£16 10 0



USUAL PRICE 19 GNS.

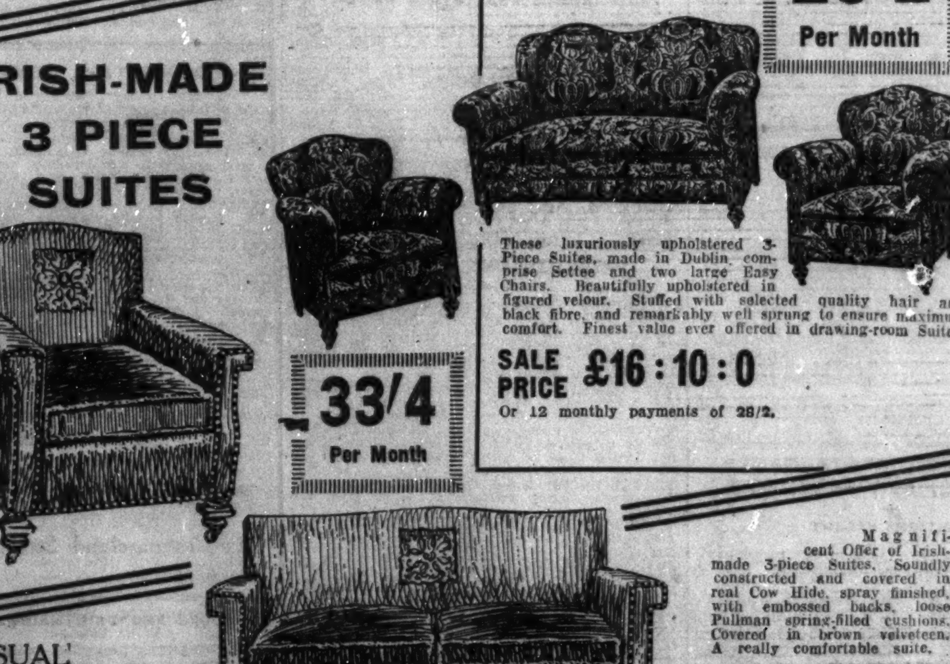
28/2 Per Month

IRISH OAK SUITES

Another splendid example of Irish workmanship! Made from a particularly good quality seasoned timber. This Solid Oak Bedroom Suite, comprising 4ft. Wardrobe with full-length mirror and interior shelf; Dressing Table with 3 large frameless mirrors, and Chest with 3 extra deep drawers. A really magnificent Suite, which will add charm to any room.

SALE PRICE
£16 : 10 : 0
Or 12 monthly payments of 28/2.

IRISH-MADE 3 PIECE SUITES



28/2 Per Month

These luxuriously upholstered 3-Piece Suites, made in Dublin, comprise Settee and two large Easy Chairs. Beautifully upholstered in figured velour. Stuffed with selected quality hair and black fibre, and remarkably well sprung to ensure maximum comfort. Finest value ever offered in drawing-room Suites.

SALE PRICE £16 : 10 : 0
Or 12 monthly payments of 28/2.

33/4 Per Month

USUAL PRICE
£25 10 0

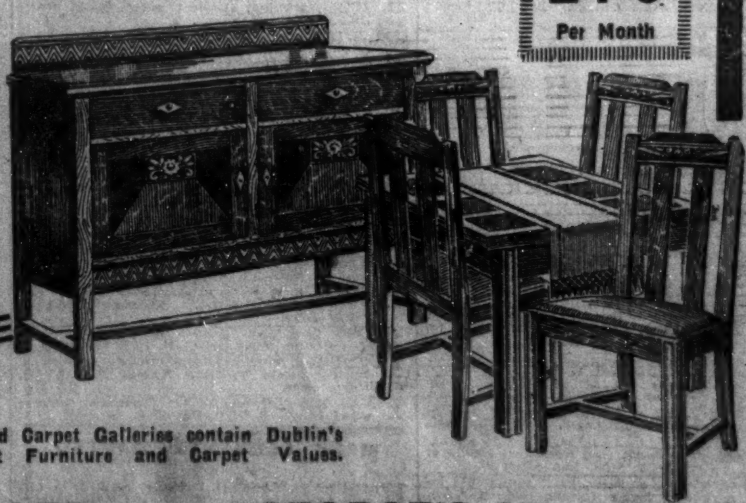
Magnificent Offer of Irish-made 3-piece Suites. Soundly constructed and covered in real Cow Hide, spray finished, with embossed backs, loose Pullman spring-filled cushions. Covered in brown velveteen. A really comfortable suite.

SALE PRICE
£19 : 10 : 0
Or 12 monthly payments of 33/4.

IRISH-MADE DINING SUITES

Irish-made Diningroom Suite. Soundly constructed of finely finished oak—consisting of 4ft. Sideboard with 2 cutlery drawers and two shelved cupboards. Drawleaf Table—Extended, 5ft. x 3ft., and four Solid Oak Chairs with loose seats in rexine.

24/9 Per Month



SALE PRICE
COMPLETE
£14 : 10 : 0
Or 12 monthly payments of 24/9.

Pims Furniture and Carpet Galleries contain Dublin's Biggest and Best Furniture and Carpet Values.

PIM BROTHERS, LTD. GEORGE'S ST., DUBLIN

MONEY.
CASH ACCOMMODATION BY POST FROM £30 to £5,000.
On Note of hand alone, without any security, to Ladies and Gentlemen. Strictly Private. No charge whatever made if the loan is not granted.
Full information will be supplied gratis and post free.
APPLY BY LETTER ONLY,
SECRETARY,
THE CITY AND COUNTY PRIVATE FINANCE CO., LTD.,
63 DAWSON STREET, DUBLIN.
(Established 1912.)

CASH FOR ALL—£20 TO £10,000
Loans can be obtained on terms that will suit you. Applications from Officers and Members of the Garda Siochana, Executive Grades of the Civil Services, School Masters and Mistresses, and all persons in approved permanent positions, will have our prompt attention. Write in strictest confidence to the leading Firm of Financiers in Ireland, viz.:—
THE NATIONAL FINANCE CO., LTD.,
83 Middle Abbey Street, Dublin.
'Phone 43780. Telegrams, 43780 Dublin.

LOANS BY POST.
£20 TO £5,000.
In any part of Ireland and Great Britain, to all respectable persons, on Note of Hand. Loans arranged by post without interview. No fees charged or beforehand charges.
THE STANDARD PRIVATE FINANCE COMPANY OF IRELAND, LTD.,
15 ANGLESEA ST., DUBLIN.
J. C. WALSHE, Secretary.

EVENTS IN IRELAND are fully summarised in the "WEEKLY IRISH TIMES," with Illustrations. Price Twopence.

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ALL MODELS IN STOCK - - VARIOUS COLOURS

Little Nine Saloon - £235
Big Nine Saloon - £290
Little Twelve Saloon £270
Big Twelve Saloon - £300
Sixteen Saloon - £325
Twenty Saloon - £450

WANTED 20 USED CARS IN EXCHANGE

FREE STATE DISTRIBUTORS:
McENTAGART BROS., LTD. 22/23 DUKE ST., DUBLIN.

ESSEX *Terraplane* at **LONDON PRICES**

We are in a position to offer a limited number of Essex Terraplanes at London prices. The usual I.F.S. price of these cars is £337 delivered. Our Price £295 Plus Freight.

ONLY A FEW CARS LEFT AT ABOVE PRICE

I.F.S. Distributors: 'Phone 61983/4.

P. J. TRACY, LTD.
18 STEPHEN'S GREEN, DUBLIN.

£295 — PLUS FREIGHT ONLY!

Great care is taken that Advertisements in all parts of this paper Appear Correctly, but no liability is taken for any Error in or Omission of any Advertisement, and the Proprietors Reserve the Right to Omit or Alter any Advertisement, no matter Where or by Whom accepted.

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12 Words or under, 1/-.
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Advertisements not prepaid are charged at a minimum of 3/- per insertion.

Publication of these Advertisements is not guaranteed on any particular day.

As letters addressed to initials or to Christian or fictitious names at a Post Office will not be dealt with, but immediately sent to Dead Letter Office, Advertisements with such addresses will not be inserted.

TRADE AND "MATRIMONIAL" ADVERTISEMENTS IN THESE COLUMNS 1/- PER LINE.

Money Orders, Notes, ORIGINAL Testimonials, or other Documents should not be enclosed with replies to Advertisements.

IRISH TIMES, LTD.,
WESTMORELAND STREET, DUBLIN.
'Phone 23062.

24/11/'25.

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RATHMINES—Castlewood avenue. Phone Rathmines 951
BELFAST—13 Donegall street ...... 'Phone 1787
CORK—15 Cook street .... Cork 1506
LONDON—59 Fleet street, E.C.4 ... Central 4350
MANCHESTER—Winter's Buildings, 30 St. Ann street .... City 3048

LOST AND FOUND.

ANYONE finding Black Coat, extra o.s., new, Lost yesterday during heavy shower between Drury street, Johnston's court and Grafton street, please return to Coventry, 3 Grafton street. Reward.

SITUATIONS VACANT.

A BUSINESS Training at Sherry's College, 76 Stephen's Green, qualifies for the best posts. Prospectus free. T

APPRENTICE—WANTED, smart GIRL to learn Boot Sales, Protestant. Apply in own handwriting, giving full particulars, "Z 4088, Apprentice," this office. 24 E

BOOKKEEPER Shorthand Typist—Smart, well educated young LADY REQUIRED, Protestant; really quick at figures, write a neat hand, deal with correspondence without supervision; able to do work small office; have some experience filing system; no mechanical aids provided; position suit promising junior seeking promotion; state where educated, age, salary, enclose copies references. Address "Z 4089, Bookkeeper," this office. 24 E

CHARACTER delineated from handwriting by an Expert, in the "Weekly Irish Times" to-day. Price twopence. 25 F

FOREWOMAN REQUIRED for Dublin Food Packing Factory; state age, experience and remuneration expected.—M 739, this office. 25 D

GIRL to learn light HARNESS WORK WANTED; some experience preferred; state wages.—M 673, this office. 24 C

IRISH Civil Service—For details of Openings, Age Limits, Salaries, Entrance Exams, etc., for all branches of the Service (either sex, aged 16 upwards), write for free handbook to B. T. I., 29 D, Oxford street, London, W. 1. 4 X

NOTICE.

IN addressing envelopes covering replies to advertisers in this Paper great care should be taken to include the catch words, when same are given, after the Office Number, thus: "Z 20, Housemaid," should be carefully written upon the envelope. T

SUPERIOR COOK GENERAL WANTED for Co. Wicklow; no objection to widow with boy who would be willing to make himself useful; I.C. Address, stating wages and copies references, "Z 4136, Cook General," this office.

THE Clancys should see the "Irish Family Names" feature in the "Weekly Irish Times" to-day. Price twopence. 25 F

WANTED, BOY, leaving school, for Office; state age, etc.—M 503, this office. 21 C

WANTED, smart GIRL for employment as SHORTHAND TYPIST and General Warehouse Work; state age and wages required.—M 622, this office. 24 C

WANTED, MESSENGER BOY, light, clean work; references.—M 762, this office.

WANTED, JUNIOR ASSISTANT for Architects' Drawing Office; one who has served his apprenticeship preferred; state experience and salary expected. M 642, this office. 24 E

WIRELESS Aerials for awkward houses, by an Expert, in the "Weekly Irish Times" to-day. Price twopence. 25 F

YOUNG Protestant Lady, NURSE, complete charge children, aged 2 and 4; good needlewoman; well educated. Reply, stating all particulars, age, salary, etc., Mrs. Dockrell, 3 Burlington road. 25 D

MEDICAL NURSING AND APPOINTMENTS.

EXPERIENCED, trained Nurse, C.M.B., seeks post with Doctor or Dentist, part or whole time.—Box 38, Stephens's Library, Dun Laoghaire.

NURSE Attendant to Lady. Can be thoroughly recommended by Mrs. Gamble, Knocksinna, Stillorgan. 24 E

NURSE Attendant, country Girl, experienced; good references; city, suburbs.—M 694, this office.

NURSE Attendant, experienced Girl would take day or night or holiday work; highest reference.—RO 349, Irish Times Branch Office, Rathmines.

RESPECTABLE WOMAN WANTED (indoor) to care invalid, light household work.—8 Merrion avenue, Blackrock.

WANTED a MATRON for a small Dublin Hospital. Reply, stating qualifications, experience, and salary required, to "Z 4098, Matron," this office. 24 E

HOTELS AND RESTAURANTS, OFFICIALS, SERVANTS, ETC.

POSITIONS VACANT.

BAR and GENERAL ASSISTANT REQUIRED, hotel, Co. Dublin; state age, experience, salary.—M 746, this office. 25 D

HOUSEMAID WAITRESS, experienced, WANTED. Apply, with references, to Belgrave Hotel, Rathmines. 21 C

HOTEL—JUNIOR ASSISTANT REQUIRED for Cash Desk and relief in dispense. Apply, stating wages and copies references, to M 793, this office.

TABULAR BOOKKEEPER, with knowledge of Bar, REQUIRED for seaside Hotel in South of Ireland. Send copies references and full particulars as to salary, etc. Address "Z 4062, Bookkeeper," this office. 29 C

WANTED, an experienced WAITRESS for seaside hotel; state age and enclose copies references. Address "Z 4101, Waitress," this office. 24 C

WANTED for hotel bar, LADY as CHARGE HAND. Address, enclosing copies of reference, also state age and salary, "Z 4103, Charge Hand," this office. 25 E

WANTED for a busy commercial hotel, a first class COOK, male or female; must be a good carver; salary £120 per year. Address, enclosing copies of reference, also state age, "Z 4102, Cook," this office. 25 E

EMPLOYMENT WANTED

AS Boots, young Man, seven years' experience, presently engaged as Charge Hand (Protestant), desires change; highest references; employer will recommend. Address "Z 4125, Boots," this office. 25 F

EXPERIENCED young Waitress, hotel, restaurant; indoor; town, country; recommended.—M 691, this office.

EXPERIENCED Housemaid or Waitress, hotel or boarding house; recommended. — M 705, this office.

HOUSEKEEPER desires post, experienced, highest reference, energetic, early riser.—M 759, this office.

HOUSEMAID or Pantrymaid, hotel; good references.—M 711, this office.

HOTEL Kitchenmaid, Pantrymaid or General; good references.—M 712, this office.

LADY desires post as General Assistant in good class Hotel, carving, linen, etc.; permanent or for season; English experience. Address "Z 4133, Lady," this office. 25 F

TWO friends seek situations in hotel, Housemaids, both experienced; can be very highly recommended; young; city or suburbs.—M 748, this office.

THOROUGHLY experienced Cook, hotel or private; anywhere; highly recommended. — M 692, this office.

WAITRESS, experienced; good references; Dublin or near preferred.—M 689, this office.

YOUNG, experienced Waitress, hotel, restaurant; indoor; anywhere; highly recommended.—M 750, this office.

YOUNG, experienced Barmaid, hotel; city preferred; very highly recommended.—M 698, this office.

YOUNG Hotel Cook go Kitchenmaid; go anywhere; highest references.—M 703, this office.

REPRESENTATIVES WANTED.

BOTTLING Trade—AGENTS to Sell Corks and Crowns. Address "Z 4107, Agents," this office.

TEA Trade—Wholesale Tea House REQUIRES REPRESENTATIVE for County Galway. Very liberal terms to experienced traveller. Write to "Tea," c/o Abbotts, Ltd., 32 Eastcheap, London, E.C. 3. 21 C

WANTED a TRAVELLER (city), with connection among traders, to take up lucrative Side Line; good commission and support.—M 779, this office.

AGENCIES AND SITUATIONS WANTED.

TRAVELLER open engagement; 13 years' connection Grocery, Leinster.—M 586, this office. 22 F

WANTED

your old car as part payment for one of the new

STANDARDS OR VAUXHALLS

You get a really generous allowance when you deal with ANDREW J. DOYLE, 51 South King St. (next Gaiety). 'Phone 22487.

MONEY, PARTNERSHIPS, ETC.

ABSOLUTE Privacy, post-dated Cheques cashed, advances on Endowment Policies.—48 Aungier street. T

CASH Advances from £10 upwards. Apply 34 Exchequer street, Dublin. T

CASH Advances.—66 Mid. Abbey street (First Floor); strictly private. 76 22

LOANS Advanced on reduced terms, £10 upwards; strictly private.—Commercial Union Loan and Discount Co., 57 Mid. Abbey street. 'Phone, 45096. T

LOANS guaranteed on moderate terms.—P. Toohey, 6a Fownes's street, Dublin. T

PARTNER REQUIRED to act as SECRETARY in conjunction with Instructor who is shortly opening a Textile Trade School in Dublin; capital required £100 to £200; principals only.—M 717, this office.

£5 TO £500 Advanced Privately on approved personal security of borrowers at an extremely low rate of interest; loans can be repaid by small instalments to suit. Call or write for particulars.—S. Freeman and Co., 1 Garfield street, Belfast. T

£10 TO £500 Cash Advanced. Post-dated Cheques cashed. Special terms on Deeds, Shares and Policies. Apply Central Trust, Ltd., 17 Clare street, Dublin. T

LEGAL APPOINTMENTS.

SOLICITOR'S Assistant, city, Junior, seeks post; 21 years' experience of agency work, etc.; highly recommended.—M 733, this office. 25 F

MEDICAL APPOINTMENTS.

CHEMIST'S qualified Male Assistant, 7 years' experience, desires vacancy; Dublin or district. Address "Z 4117, Assistant," this office. 25 D

DUBLIN Chemist REQUIRES APPRENTICE, outdoor; Prelim. or equivalent essential.—M 719, this office. 25 F

PHARMACEUTICAL Chemist, well recommended, city and country experience, open for engagement, permanent or locum.—M 554, this office. 21 C

WANTED immediately, qualified CHEMIST; state lowest salary (indoor), photo if possible; references. Address "Z 4119, Chemist," this office.

WANTED for demonstration purposes, a complete Human Articulated Skeleton, about 5' 6". Address "Z 4120, Skeleton," this office. 25 D

TUITIONS AND SCHOLARSHIPS.

ALL Professional and University Prelims., Oral and Correspondence. Success lists free.—McGuire's College, Gardiner's Row, Dublin. T

CLERGYMAN, former head master Secondary School, has vacancies for Pupils in country rectory; home comforts; moderate fees; backward boys or university candidates.—M 677, this office. 24 E

COACHING for Universities and Army Entrance by Cambridge Honours Graduate.—M 780, this office.

DISENGAGED, clever English Visiting Governess, experienced teacher, French (diplômée, Paris), music P.N.E.U. if desired; highest references.—M 540, this office. 21 C

E. HUTTON, M.A., Grinds for all usual examinations.—11 Adelaide road. 24 E

EDUCATED Girl (18), position with children, first lessons, needlewoman, light housework; excellent reference. Address "Z 4109, Girl," this office. 25 D

ENTRANCE Term, Degree Examinations, Trinity College; numerous successes.—Henry French, M.A., 5 Dartmouth square. 25 F

EXPERIENCED Governess, or any position of trust; Protestant; small salary; excellent references. Address "Z 4139, Governess," this office.

MANDOLINE Taught, sixpence lesson; Friday evenings.—Strand Music School, 6 Capel street. 22 D

PRIVATE Tuition, Shorthand, Typewriting; half usual time; moderate. — Murphy, 16 Appian Way. 12 19

15 GUINEAS a Term, inclusive—Boarding School for Girls, North Wales coast, with good Irish connection, has Vacancies, at reduced fees for next term; preparation for all exams.; sea and mountain air. Address "Z 3674, School," this office. 31 X

GOVERNESSES AND TUTORS WANTED.

PRIVATE Tuition Wanted for Intermediate Cert. Exam., boy of 16; state terms. Reply, Robinson, 22 Alma road, Monkstown.

WANTED immediately, SUBSTITUTE (Protestant) for one teacher school.—Mrs. Wiley, Loughmourne, Castleblayney. 22 D

WANTED, TEACHER for small Church School; Church music essential. Apply Rev. T. Talbot, Horetown Rectory, Foulksmills, Co. Wexford. 25 F

WANTED VISITING GOVERNESS, R.C.; teach first lessons; 'bus leaves 8.30, returns 11.30; must be recommended.—M 745, this office.

YOUNG Protestant GOVERNESS REQUIRED; entire charge 4 children; good disciplinarian; no teaching.—"Rockbrae," Bray. 24 E

EMPLOYMENT WANTED.

A HOUSEKEEPER, experienced; business house; excellent references.—M 696, this office.

A QUALIFIED lady Housekeeper seeks position, here or abroad; will travel.—M 786, this office.

COMPANION Help, experienced, domesticated; excellent references.—M 714, this office.

DRESSMAKING (weekly, permanent), Loose Covers; recommended; moderate; go Sewingmaid. Address "Z 4129, Sewingmaid," this office.

EX-SERGEANT-Major and ex-Garda desires position as Gymnastic Instructor, Barber, Motor Driver and General Man, in college or school.—M 648, this office. 24 E

EXPERIENCED Housekeeper or General; city or suburbs; highly recommended. — M 706, this office.

EXPERIENCED Lady Shorthand Typist seeks post, whole or part time; good references.—M 721, this office.

GENTLEMAN, long experience home and foreign banking, seeks position, Secretariat, Supervisory, other capacity; moderate salary.—M 564, this office. 23 D

GIRL, 10½ years' sub office experience, free, take holiday duty. Address "Z 4069, Substitute," this office. 25 D

LADY, R.C., 18, seeks post, Mother's Help, young children; town or country; references. Address "Z 4104, Post," this office. 25 F

LADY (I.C.) would go as Companion Housekeeper to elderly lady; excellent manager, nursing experience.—M 730, this office. 25 F

LADY, Trained Nurse, experienced chauffeuse, seeks post as Companion; willing to travel.—M 741, this office.

PROTESTANT Gentlewoman requires post as Companion Help; comfortable home more essential than salary.—M 729, this office. 25 D

POLICE Pensioner wants position of trust, Storeman, Rent Collector; best reference; reliable.—M 727, this office.

REFINED Person would care Flat; good knowledge cooking, obliging; excellent references.—M 647, this office. 24 C

SAWMILL Foreman desires change; thorough intimate knowledge of the working of high speed Planing and Moulding Machinery; first class references. Address Box No 933, Irish Times Branch Office, Belfast. 24 C

SHORTHAND Typist, general office Assistant, experienced, disengaged.—M 592, this office. 24 E

THOROUGHLY experienced Dressmaker, Milliner, Alterations, etc.; indoor, outdoor; recommended.—M 669, this office.

YOUNG Lady, expert Shorthand Typist, seeks post; first class references. Address "Z 4073, Lady," this office. 22 D

YOUNG Lady (C.I.) desires position, Housekeeper; nursing experience; good appearance and address; excellent references; Dublin or suburbs.—M 757, this office. 25 D

YOUNG country Girl, Assist Shop, light housework; good references.—M 690, this office.

YOUNG Man, 4 years' experience of Grocery and Bar; highest references. Address "Z 4114, Man," this office.

YOUNG Lady seeks position in Drapery, ex-first class Grafton street house.—M 774, this office.

YOUNG Man, good knowledge carpentry, gardening, building, seeks position. Address "Z 4140, Man," this office. 25 F

YOUNG Man (23) requires Work, indoor or outdoor; would travel.—M 791, this office. 25 D

MALE SERVANTS WANTED.

HOUSEMAN WANTED (indoor); must drive car, help generally; send reference and state wages.—M 724, this office.

MILKMAN, six to twelve cows, able to milk, sell; Rathfarnham, Terenure, Rathgar; indoor 10/-, outdoor 20/-, and 20 per cent. profits; good opportunity right man; state age, experience, reference.—M 765, this office. 25 F

MARRIED COUPLE REQUIRED, HOUSEMAN and COOK; good references and experience essential; country place; two in family; state wages. Address "Z 4116, Couple," this office. 25 F

WANTED, MAN (Protestant) as FARM HELP, understand cattle, machinery and working of a mixed farm; state age, salary, send copy references. Address "Z 3989, Man," this office. 24 D

WANTED, HERD and GENERAL MAN for Wicklow farm; must be capable of doing all kinds of farm work; state wages expected, with free house and garden; must be well recommended. Address "Z 4105, Herd," this office.

STEWARDS AND GARDENERS WANTED.

YOUNG GARDENER WANTED; thorough knowledge of grafting and budding essential, also bee-keeping.—Dom Sweetman, Gorey. 21 C

"*Such fun to drive*"
SEE THE FAMOUS
RILEY '9'
SOLE DISTRIBUTORS—
BUCKLEYS MOTORS LTD.

Riley

"*Comfort unsurpassed*"
WE SPECIALISE IN RILEY REPAIRS.
ARRANGE A DEMONSTRATION RUN
34 LR. ABBEY ST. DUBLIN

Motor Matters, Cycles, &c.

MOTOR CARS.

AUSTIN Distributors: Lincoln and Nolan, Ltd., 57/58 Lower Baggot street, Dublin. T

A NUMBER of good Used Saloons, in perfect condition, including 1931 Hillman Wizard, 16 h.p.; 1931 Hillman, 14 h.p.; Wolseley Hornet, 1931, and 1930 Citroen, 13.30 h.p.—R. D. Cox, 206 Pearse street, Dublin. 7 22

AUSTIN 12 h.p. Saloon for Sale, splendid condition throughout; owner changing to Austin 16; can be seen and tried any time by appointment.—M 485, this office. 21 C

A COMPREHENSIVE Stock of Morris Cowley Secondhand Spare Parts for Sale, also large quantity of Secondhand Tyres, all sizes, prices from 7/6.—The City Vulcanising Works, 13a Amiens street, Dublin. 22 F

CITROEN Saloon (1928), 12-24 h.p., in excellent order.—Charlton, 15 Ailesbury road. 21 C

CITROEN Saloon, 1928, very good order, complete, box; taxed year.—12 Rathgar avenue. 24 E

ESSEX Forder Saloon, 1931 model, privately owned, in absolutely perfect order; no reasonable offer refused.—James McGauran, Annamoe Garage, Old Cabra road. 24 E

FOR Sale, Riley 9 h.p. Saloon, small mileage, in very good condition. Apply Club Garage, Cork. 21 C

FIAT 8 h.p. 1929 4-Seater, overhauled, p.m.o., perfect condition, £70.—Gubbins, Lismullane, Cahirconlish, Co. Limerick. 21 D

FORD Saloon De Luxe, perfect condition, owner driven, selling reasonable price.—M 651, this office. 24 E

FORD Tudor, 1931, 14.9 h.p., small mileage; Ford Touring Car, overhauled, repainted, 1929; Dodge Touring Car, £25.—Higgins, Garage, Galway. 25 D

IF you want a reliable, overhauled Used Car come and inspect the largest stock of Used Cars at Huet Motors, Ltd., Lower Mount street, Dublin. 20 F

MOTOR Repairs to any make of Car executed by the most skilled mechanics and most up-to-date electrically worked plant at really low charges; satisfaction guaranteed.—Huet Motors, Ltd., Lower Mount street, Dublin. 8 21

M.G. Magna, 1932 (October) Foursome Coupe, mileage 7,500. This car has been exceptionally well driven and maintained; car has been under garage maintenance since new; colour black/green. 'Phone 21314.—M 669, this office. 24 E

MORRIS Oxford Tourer, late 1929; tax paid till July; in P.M.O., £48 10/-.—M 763, this office. 25 D

REPAIR or Repent—At 17a Wentworth place—R. W. Archer and Co. provide a Repair Service second to none. 22 4

SECONDHAND Cars and Commercial Vehicles, large selection and keen prices; cash or easy terms. Interview us first.—Doyle's Motors, Ltd., 16 Bachelor's Walk. T

SEE them side by side—Austin, Essex, Ford, Hillman Minx, Morris, Riley, Singer and Standard; it is the most satisfactory way.—Huet Motors, Ltd., Lower Mount street, Dublin. 8 21

USED Cars in guaranteed condition, including Armstrong Siddeley, self-changing gear; Austin, Morris and Ford Saloons at tempting prices. Deferred terms arranged. Garage open till 11.30 p.m., Sundays included.—Express Auto Co. Ltd., 20 Pearse street, Dublin. 24 E

YOUR Used Car exchanged for a New or other Used Car.—Huet Motors, Ltd., Lower Mount street, Dublin. 8 21

14 H.P. Armstrong Siddeley Saloon, 1928, for Sale. Hoyle body, upholstered in red leather, perfect order; price £80. Address "Z 4028, Motor," this office. 23 C

18.9 H.P. Delage, Fabric Saloon, 1928. Can be seen at Armstrong Siddeley Motors, Portobello Harbour. 20 C

1926 30 h.p. Buick, fitted with special Coupe body, p.m.o., coachwork and tyres in excellent condition. Can be seen at Lincoln and Nolan, Ltd., 57-58 Lower Baggot street, Dublin. 25 E

1928 MORRIS Cowley 2 Seater, rebored, new pistons, reupholstered; trial; price £45.—1 1995, this office. 8 18

1928 CITROEN Saloon for Sale cheap; taxed to end of year. Seen 16 Palmerston road, after 7. 24 C

1930 COWLEY Saloon, perfect order, owner driven; tax end of year. Address 792, Irish Times Branch Office, Cork. 21 C

1932 MORRIS Cowley Sliding Head Saloon, practically new.—Doran Bros., North Circular road. 25 A

WANTED

WANTED, Ford Saloon; state year, mileage, lowest price.—Fitzgerald, Brannockstown, Co. Kildare.

MOTOR CARS CONTINUED.

WANTED, 1931 or 1932 Austin Saloon, 12, would give Morris Oxford Saloon 1928 in part payment. Address "Z 4033, Austin," this office. 24 C

WANTED, Open Tourer, about 12 h.p., in good condition.—Nugent's Garage, Lad lane.

LORRIES, VANS, MOTOR AND STEAM HAULAGE.

BEDFORD 2 Ton Trucks, Vans and 'Buses; also 12 cwt. and 30 cwt. Lorries in stock.—Doyle's Motors, Vauxhall Motor Distributors, 16 Bachelor's Walk. T

FOR Sale, Bread Vans. Duty paid in Free State—Two ton Graham (Dodge engine), October, 1927, completely overhauled recently; self-starter; inside body (behind driver), 12' 6" long x 5' 0" wide x 4' 11" high; 30 cwt. Graham (Dodge engine), December, 1927, inside sizes (behind driver), 8' 7" x 4' 5" x 4' 4"; two Dennis 30 cwt., June, 1926; inside sizes (behind driver), approx. 9' 4" x 5' 0" x 4' 6". All fitted shelves, drawers and roof rails; good order; pneumatics. Apply Brewsters Ltd., Londonderry. 23 C

MOTOR CYCLES.

A.J.S. 498 c.c. (1930) and Sidecar, Scott 498 c.c. (1929), both in first class order; small mileage; taxed to December; fully equipped; seen Drumcondra. Address "Z 4130, Motor Cycles," this office. 25 F

ADVANCES on Motor Bikes, Cars, Jewels.—Gorman, Pawnbroker, Winetavern street (opposite Four Courts); new garage. X

ENFIELD 350 c.c., o.h.v., perfect condition, nearest £15.—129 Kimmage road, East, Terenure. 24 C

NORTON—Call and inspect the new 350 Model with 4 speed at £63.—J. J. Kelly, 27 Bachelor's Walk, Dublin. T

S.S. 100 Brough Superior and Sports Sidecar, electric light, speedometer, etc., £40.—Kelly's, Bachelor's Walk. 22 D

SCOTT Flying Squirrel, new, I.F.S. price £82, Selling £58.—Woods' Garage, Donnybrook. 23 D

TRUSTY TRIUMPHS winning everywhere! Leinster Club Solo and Sidecar Premier Awards, Victory Cup, Colmore Cup Trial, Cotswold Cup Trial, and now the Premier Award in the Wye Valley Trial for the best Team, also the best performance in the 250 c.c. Class and Sidecar Class. All Triumph models are good! Prices from £26 0s. 0d., or £1 19s. 0d. monthly. Catalogues, Triumph Specialists, Erne Motor Co., Lower Erne street, Lower Pearse street. 21 X

1933 COVENTRY-EAGLES on view. The world's best value. Call and inspect or write for catalogue. Prices £28, £29 15/- and £35 10/-.—J. J. Kelly, 27 Bachelor's Walk, Dublin. T

ACCESSORIES, TYRES, ETC.

AT Roberts', Talbot lane, Dublin—Guaranteed Secondhand Tyres, cheap; all sizes stocked. T

COOK'S for Tyres, Sports Goods, Motor Accessories, Batteries, Bulbs, Oils, Vulcanising and Battery Charging. Free carriage and fitting.—Hawkins street and Leinster Market, opposite Theatre Royal. Trade and Commercial Orders, Fenian street (Westland Row), Dublin. 'Phone 62618. T

GARAGE ACCOMMODATION AND REPAIRS.

AT Terenure—Two Garages to Let separately, 5/- weekly.—Browne and Dowse, Grafton street, opposite Woolworth's. 21 C

LOCK-UP Garages, suit small workshops, storage all kinds, from 10/- monthly; Sheds, suitable 'buses, lorries.—Garville Avenue Garage, Rathgar; also at Woodstock Garage, Ranelagh. 21 C

BICYCLES.

B.S.A. the world's best value. Prices from £5 4/6, or 10/6 deposit and 10/6 monthly. Carriage paid.—J. J. Kelly, 27 Bachelor's Walk, Dublin. T

DON'T be tempted with cheap "Bargain Priced" Bicycles; invest your money in a Famous Rudge-Whitworth; the name is a Guarantee of Quality. Prices from £5 6/- cash. All models only 10/- deposit. Sent Carriage Paid, complete with accessories. A postcard brings Catalogue.—Hanan's Cycle Depot, 126 St. Stephen's Green, Dublin. 21 E

RUDGE-WHITWORTHS from £5 6/-, or 10/- deposit and 9/6 monthly. Carriage paid. Main dealer, J. J. Kelly, 27 Bachelor's Walk, Dublin. T

CHAUFFEURS, MECHANICS.

DISENGAGED.

CHAUFFEUR (34), experienced driver, knowledge gardening, generally useful; moderate.—M 723, this office. 25 D

CHAUFFEURS, MECHANICS CONTINUED.

DISENGAGED.

CHAUFFEUR-Mechanic, private or commercial; highest references.—John Reddy, Lisdoman, Julianstown, Drogheda.

MALE SERVANTS DISENGAGED.

BUTLER, 29 years, single, Continental experience and excellent references, seeks position as Butler Valet.—M 728, this office. 25 D

BUTLER-Valet, qualified all duties, wishes to hear of vacancy Private House; go as waiter Hotel or Restaurant; Dublin preferred. Address "Z 4124, Butler," this office. 25 E

BROTHER and Sister wish post as Caretakers of Flats; highest reference; sister understands all domestic work.—818, Irish Times Branch Office, Baggot street Bridge.

MAN and wife, gate lodge; run electric plant or other work. Address "Z 4138, Couple," this office. 25 D

STEWARDS AND GARDENERS DISENGAGED

DAILY Garden Work Wanted. Apply Gardener, Olive Mount Gardens, Milltown. 24 E

GARDENER, Groundsman seeks daily or weekly work, moderate.—M 769, this office. 25 D

GARDENER—Three days a week Work Wanted, within bicycling distance of address; very strongly recommended.—Gardener, c/o J. Langley, Ridge Hall, Ballybrack. 25 F

PLAIN Gardener General Man, farm work, milker, wants situation; good reference; Protestant. Address "Z 4126, Gardener," this office.

WANTED, situation as Gardener, General Handyman; clean car, care poultry, etc.; Protestant; age 29 years, single; live indoor. Address Edward Goldsmith, Lower Tinnakilly, Wicklow. 21 C

YOUNG Man, R.C., seeks Work, plain gardening, milk, drive car; well recommended. Address "Z 4096, Man," this office. 24 E

YOUNG Gardener seeks position, indoor or outdoor, seven years' experience, with botanical certificate; excellent references.—M 768, this office. 25 F

DOMESTICS WANTED.

COUPLE good SERVANTS WANTED, all duties, near Dublin.—M 764, this office. 25 F

FOR one lady, Sandymount—WANTED, a thoroughly capable GENERAL MAID, 25-30; a good plain cook and laundress, quiet and neat in person and work; wages from £30, with board wages. Address "Z 4108, Maid," this office.

WANTED, DAILY MAID, good cook; two in family; vicinity Stephen's Green.—819, Irish Times Branch Office, Baggot street Bridge.

WANTED, a young GIRL, Daily Work; some experience, Glasthule. Address "Z 4087, Girl," this office.

YOUNG country GIRL WANTED for Washing, Ironing and General Housework; must be well recommended.—M 630, this office. 24 C

YOUNG DAILY MAID WANTED, Foxrock; send references. Address "Z 4095, Maid," this office. 24 C

"IRISH TIMES"
EMPLOYMENT REGISTRY.
NO FEES CHARGED.
HOURS: 10 a.m. to 4 p.m.
Saturdays, 10 a.m. to 1 p.m.
The Matron has several vacancies on her book for recommended Unemployed, experienced and untrained; placed immediately.
31 Westmoreland Street, Dublin.
'Phone, 23062

COOKS AND DAIRYMAIDS WANTED.

COOK WANTED, preferably young; must be competent and refined; state salary. Apply M 499, this office. 21 C

COOK GENERAL WANTED for provincial town in Midlands, age about 30, early riser; all duties; apply immediately, with copies of references and state wages expected. Address "Z 4070, Cook General," this office. 22 D

COOK GENERAL WANTED; young, reliable, well recommended; Stillorgan ('bus route); wages £30. Send copies discharges.—M 778, this office.

COOK GENERAL WANTED for small house, Greystones; must be first class plain cook with thorough knowledge of invalid cooking. Address "Z 4132, Cook General," this office. 25 D

WANTED COOK GENERAL; experienced good cook; two in family; state age, wages expected, references.—Crofton, Ashford, Co. Wicklow. 21 C

WANTED, reliable COOK GENERAL for doctor's house; 4 in family; state wages expected. Apply Mrs. Merrick, Castleknock, Co. Dublin.

WANTED, for Skibbereen, Co. Cork, experienced COOK GENERAL, under 30; make cakes, bread; must be well recommended last mistress. Apply, letter only, Winder, 28 Upper Leeson street, Dublin.

WANTED, reliable young COOK for Business House, city, outdoor; enclose copies, wages required.—M 789, this office.

GENERALS WANTED

AN efficient young GENERAL for modern house WANTED, small family; state age and send copies references; suitable person liberally dealt with.—M 783, this office. 25 D

FOR Carrickmines—Experienced GENERAL, good plain cook; two in family; £30, rising.—M 482, this office. 21 C

GENERAL WANTED, housework, washing, small family, suburbs; well recommended.—M 785, this office. 25 F

GOOD trustworthy GENERAL MAID WANTED, for small Protestant family; Blackrock, near train and 'bus. Address "Z 4127, General," this office. 25 F

WANTED, experienced GENERAL; small family; good wages. Apply 14 Sandycove avenue, West, after four o'clock. 24 E

WANTED, good steady GENERAL, Dublin suburbs; must have good references; two adults; state age, wages.—M 760, this office. 25 F

WANTED from 8th May, superior GENERAL MAID; good cook; about 30 years; 3 adults in family; comfortable, modern house, on 'bus route.—M 740, this office.

WANTED, young GIRL, some experience, as GENERAL; help given; small adult family; wages £18, Ballsbridge.—M 772, this office. 25 F

YOUNG GENERAL, or Girl to train, family three. Apply M 676, this office. 24 E

HOUSE AND PARLOURMAIDS WANTED.

HOUSEMAID WANTED, near Dublin; some laundry and sewing; must be good tempered and obliging.—M 645, this office. 24 E

WANTED, experienced Useful HOUSEMAID, good needlewoman, Dublin, small family; full particulars.—M 658, this office. 24 C

WANTED, young Protestant country GIRL, House Parlourmaid, with or without experience; send references.—Nicholson, Woodview, Navan. 25 F

KITCHEN, LAUNDRY, ETC., WANTED

WANTED, young GIRL as UNDER KITCHENMAID; must be strong, have good references.—Shepherd, Castletown, Celbridge. 21 D

DOMESTICS CONTINUED.

NURSES WANTED.

WANTED, NURSE or MOTHER'S HELP (R.C.) for four children; good needlewoman and laundress; send references, state wages.—Mrs. Callan, The Warren, Boyle. 22 D

WANTED a trained, experienced CHILD'S NURSE. Box 794, Irish Times Branch Office, Cork. 24 E

WANTED immediately, experienced NURSE HOUSEMAID, must be healthy. Apply, 3 to 4 or 6-7 p.m., 39 Harrington street, City.

DOMESTICS DISENGAGED.

APPLY Central Servants' Registry, Commercial Buildings, Dame street—Good Maids, all capacities. 23 F

A NUMBER Cooks, Generals, H'maids, Parlourmaids.—Brady's, 14 Suffolk street (opposite Roberts').

DISENGAGED—Respectable Girl seeks post, Working Housekeeper; good references.—M 758, this office.

WORKING Housekeeper to gentleman or small, private family; highly recommended.—M 697, this office.

YOUNG Girl wishes Daily Work, well recommended.—1736, Irish Times Branch Office, Ranelagh.

"IRISH TIMES"
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NO FEES CHARGED.
HOURS: 10 a.m. to 4 p.m.
Saturdays, 10 a.m. to 1 p.m.
Matron can supply well recommended Domestics, experienced and untrained, all capacities.
31 Westmoreland Street, Dublin.
'Phone, 23062.

COOKS AND DAIRYMAIDS DISENGAGED.

COOK, first class, with Daughter House or Parlourmaid, together; good reference.—A., care Miss Curran, Arklow. 24 C

COOK General, settled, reliable Person, suit adult family; Dublin suburbs. Address K. Culley, Longtown, Sallins, Co. Kildare.

GOOD Cook General; country or suburbs; good references.—M 700, this office.

YOUNG country Girl seeks situation as Cook General or General, South suburbs; wages £26 or £30 per year; some experience. Address "Z 4134, Girl," this office.

GENERALS DISENGAGED.

DISENGAGED, reliable General, plain cooking; good references.—M 787, this office.

EXPERIENCED General, all duties; city or Bray; good references.—M 755, this office.

EXPERIENCED General, young; small adult family; city, suburbs; recommended.—M 756, this office.

EXPERIENCED General wants situation; well recommended, leaving through death.—34 Palmerston road.

FULLY experienced General, all duties; town, country; excellent references.—M 702, this office.

GOOD Daily General, experienced; very good, long references.—M 701, this office.

GENERAL seeks place; city or suburbs; good references.—M 715, this office.

GENERAL, wages £18-£20; age 19, R.C.; some experience. Address "Z 4112, General," this office. 25 D

GENERAL disengaged, light housework, no cooking; small family.—RO 351, Irish Times Branch Office, Rathmines.

PARTLY trained, respectable, young country Girl wishes situation, General.—1773, Irish Times Branch Office, Ranelagh. 24 C

STEADY, trustworthy General; small family; plain cooking, washing.—M 709, this office.

SMART young experienced General. Seen to-day, Registry, 24 Main street, Blackrock, over Monument Creamery.

SITUATION Wanted as General or House Parlourmaid; state wages. Address "Z 4141, Maid," this office.

YOUNG Girl seeks position in small quiet family as General, well recommended; quiet disposition, plain cook; wages £24; city or suburbs. Apply Miss Deegan, Elphin, Co. Roscommon. 25 D

YOUNG country Girl, General or Betweenmaid; experienced; recommended.—M 708, this office.

YOUNG Daily General, all duties; experienced; city, near suburbs.—M 693, this office.

YOUNG General, no cooking; outdoor; city, near suburbs; recommended.—M 707, this office.

YOUNG, experienced Daily General, all duties; city, suburbs; recommended.—M 688, this office.

YOUNG, experienced General, all duties; suburbs; long references.—Kathleen Egan, Glencree, Enniskerry, Co. Wicklow.

HOUSE AND PARLOURMAIDS DISENGAGED.

A YOUNG House Parlourmaid, experienced; sister as Housemaid, to train; country girls; good references; city or suburbs.—M 751, this office.

CAPABLE Girl seeks post as House Parlourmaid; highest reference.—RO 350, Irish Times Branch Office, Rathmines.

EXPERIENCED Housemaid or House Parlourmaid, useful, quiet; needlewoman; highest reference.—M 640, this office. 24 E

EXPERIENCED Parlourmaid, excellent long references; city or suburbs.—M 610, this office. 24 E

EXPERIENCED Parlourmaid or House Parlourmaid; reliable; very good references. Address "Z 4111, Maid," this office. 25 D

FARMER'S Daughter, presently in Dublin, to train House and Parlourmaid; P.P. reference.—M 713, this office.

HOUSEMAID or House Parlourmaid; very good references.—M 754, this office.

MIDDLEAGED Girl go Housemaid or Betweenmaid; college, institution.—M 704, this office.

PROTESTANT General, experienced; would go England; good references.—M 695, this office.

PARLOURMAID, Housemaid or General; experienced; highly recommended.—M 716, this office.

YOUNG, experienced Housemaid or House Parlourmaid disengaged; city, suburbs; highly recommended. Address "Z 4024, Maid," this office. 21 C

YOUNG Girl wishes situation, House Parlourmaid; well recommended.—M 749, this office.

YOUNG House Parlourmaid or General; small, adult family; disengaged first week May. Address "Z 4110, Maid," this office. 25 D

NURSES DISENGAGED

A CHILDREN'S Nurse, experienced; very good references.—M 752, this office.

EXCELLENT Nurse, take infant or delicate child; highest references.—M 747, this office.

LONDON College trained Nurse, experienced all ages, excellent long references, desires post. Address "Z 4083, Nurse," this office. 24 C

YOUNG Girl desires vacancy as Children's Sewingmaid; good references. Address "Z 4072, Maid," this office. 22 D

CITROËN CARS

THE ONLY LIGHT CAR IN THE WORLD WITH
FLOATING POWER
COME AND INSPECT THE NEW
10 H.P. SALOON AT £285 (Dublin)
BIG TWELVE SALOON AT £325 (Dublin)

FREE STATE DISTRIBUTORS:
McENTAGART BROS., LTD. 22/23 DUKE ST., DUBLIN.

DOMESTICS CONTINUED.

YOUNG country Girl, mind one, two children, light housework.—M 710, this office.

YOUNG Gentlewoman (C.I.) would mind children, mornings or afternoons.—M 732, this office. 25 D

KITCHEN, LAUNDRY, ETC., DISENGAGED.

EXPERIENCED Laundry Maid; very good references; go anywhere.—M 753, this office.

SPECIFIC ARTICLES.

ALL Waterproof Covers for Carts, Vans, Threshers, Lorries, Rick Covers, Sacks, Bags; best terms.—Coleman, 25 Chancery street, Dublin. T

COVERS for Ricks, Carts, Threshers, Lorries; Tarpaulins, Sacks.—Petrie Brothers, 36 Usher's quay, Dublin. T

FOUNTAIN Pens, Repairs, Replacements or Adjustment, bring to "The Pen Hospital"; executed by experts on the premises.—Hely's, Dame street. 24 A

HIGH Frequency Apparatus, Blesdon Dunn make, perfect order; cheap.—M 795, this office.

MUSIC Cases—Flat type School Cases, Black, 3/9; Attache Style, Brown Fibre, 3/3; other Models in Leather, 7/-, 8/6, 11/6, 11/9, 14/6, 19/6.—Hely's, Dame street. 24 A

PENKNIVES in various sizes. Large selection from 1/- to 15/-.—Hely's, Dame street. 24 A

SPECIAL Purchase—About 100 genuine 10/6 Pens to clear at 5/- each; also a few 30/- Pens to clear at 12/6 each.—Hely's, Dame street. 24 A

SCHOOL Satchels—Splendid Assortment, Knapsack pattern, leather, 2/11, 3/9, 5/9, 6/3, 6/9, 7/3, 7/9, 8/3, 8/6, 8/9, 10/6, 11/6, 14/6.—Hely's, Dame street. 24 A

STAMPS—1922 Overprinted Irish Stamps, quantity unused, Sell cheaply.—M 675, this office. 24 E

TYPEWRITERS, all makes, from £3; fully guaranteed.—Norman, Typewriters, 9b Trinity street. 21 C

THREE Light Electric Fitting, oxidised; large Card Table, etc.—M 775, this office. 25 F

WATER Barrels, 60 gallon, lift off lids, 7/6.—Cooperage, 112 Phibsborough road.

SPECIFIC ARTICLES WANTED.

ANTIQUE Silver Cups, Candlesticks, Salvers, Sugar Bowls, etc.; also Diamond Ornaments, Precious Stones and Old Gold; largest prices given.—West and Son, Grafton House, Grafton street. T

BOOKS, Magazines, Novels, all kinds Literature Bought; highest prices.—M 556, this office. 21 C

FEATHER BEDS WANTED. Highest prices given. We send to examine in city.—IRISH FEATHER CO., LTD., TARA ST., DUBLIN. IRISH FIRM. 'Phone: Dublin, 43407. T

MACHINERY.

CIRCULAR Saw for Sale, with gauge, iron bed, 15 inch cut, in perfect order.—Henry Robinson, Mountmellick. 24 C

TO Steam Users—For Sale, cheap, to save second removal, two almost new Babcock and Wilcox Boilers; 150lbs. pressure, either oil or coal fired. Apply Thomas W. Ward, Ltd., 45/46 City quay, Dublin. 25 B

WORM Boxes, Elevators, Mixers, all Engineering Work undertaken by qualified Millwrights, Engineers at reasonable rates.—M 535, this office. 21 C

50 H.P. Vertical Crude Oil Engine, 37 Paraffin, 22 Suction Gas, 3 Dynamos, all practically new condition, cheap. Address "Z 4097, Engine," this office. 24 C

MACHINERY REPAIRS.

ALL Ordinary Motor and Machinery Repairs, including Oxy-Acetylene Welding.—Manager, Lissadell, Sligo. T

WATER POWER.

WHY not generate your own Electric Light, Heat and Power, if the necessary water supply is available? Realise now your own power is cheaper. Initial outlay only; maintenance nil. Schemes prepared and estimates free.—Robert Craig and Sons (Engineers), Ltd., Great George's street, Belfast. X

OPTICIANS.

DIXON and Hempenstall Repair Spectacles same day as received in their works on the premises.—12 Suffolk street, Dublin. 8 18

GEORGE Prescott and Son, 9 Merrion Row, Dublin, close to Shelbourne Hotel—Superlative Lenses, lowest possible prices. Established 1875. 25 3

PATRICK Cahill, Optician to His Holiness Pope Pius XI., 13 Wellington quay; 100 years established; high class work; moderate charges. T

SIGHT Testing, Spectacle Repairs; moderate prices; best workmanship.—McGivney, 41 Henry street. 28 27

WATCHES, REPAIRS, JEWELLERY.

FOR reliable Watch, Clock and Jewellery Repairs.—Pillar House, Henry street, Dublin. T

FISHING, SPORTING, GAMES.

GARNETT'S for Fishing Tackle, Rods, Flies, Baits.—Parliament street, Dublin. T

GARNETT for Guns, Rifles, Cartridges, Gun Repairs.—Parliament street, Dublin. T

PHOTOGRAPHY.

CAMERAS at Hely's, Dame street. Large selection of Kodaks, Brownies, Ensigns, Ihagees, Rubergs and Coronets. 24 A

HELY'S Quick Service—Films Developed and Printed; to-day's orders ready to-morrow. 24 A

WIRELESS, BROADCASTING, ETC.

PYE Portable Set for Sale, £8; complete.—1124, Irish Times Branch Office, Kingstown. 25 F

RADIOGRAM, latest model, unused, cost £96. Selling bargain. Seen 131 Morehampton road. 23 D

WIRELESS Aerials for awkward houses, by an Expert, in the "Weekly Irish Times" to-day. Price twopence. 25 F

YACHTS, BOATS, ETC.

FOR Sale, Three-quarter Deck Sailing Boat, all gear, etc., bargain.—M 631, this office. 24 E

TWO Motor Boats, fitted with 20 h.p. Atlantic engines; B.O.T. Certificate for 36 persons; 30ft. x 9ft. x 2ft. 6in., with complete equipment. Apply P. G. Tinnelly, Church street, Rostrevor. 22 D

GARDEN, FARM, BEES, ETC.

THE WALLFLOWER.

Writing on this subject in the *Weekly Irish Times*, the Garden Correspondent says:—

> To do the Wallflower justice seeds should be sown not later than the third week of May for eventual transplanting, resulting in nice bushy plants for permanent planting in bed or border to get their grip before winter comes. Florists have done much for us in such brilliant things as Scarlet Emperor, Orange Bedder, Fire King, Cloth of Gold, and the golden yellow Cranford Beauty. Ruby Gem and Rose Cream are also commendable, while creamy white White Dame contrasts well with the high-coloured kinds.

AT Drummond's—Procure Lawn Mowers of approved makes and sizes, including Victor No. 1 and Hector No. 2, manufactured in Free State; Garden Rollers, Water Barrows, and Garden Requisites.—Drummond's, 58 Dawson street, Dublin, and Carlow. T

AT Drummond's—All Lawn Mowers in stock free of duty.—Drummond's, Ltd., 58 Dawson street, Dublin, and Carlow. T

A SPECIALIST in Garden Planning, rock gardens, crazy paving, rustic pergolas, hard tennis courts, colaspaths material supplied; R.H.S. medallist.—E. G. White, F.R.H.S., Whitechurch Nurseries, Rathfarnham. Terenure, 747. T

ALPINE Nursery, Ballawley Park, Dundrum, Dublin, open daily (except Saturday afternoons)—Rock Plants, moderately priced; list on application. 13 18

ANTIRRHINUMS—Strong transplanted Plants, new Majestic Class, very choice: "Golden Dawn," "Orange King," "Red Chief," "Eldorado," 1/4 dozen; Marrows, strong plants, ex pots, 4d. each.—The Gardens, Knockatrina, Durrow, Leix. 25 E

BEGONIAS, Vesuvius, Scarlet Bedder, large roots, just starting, 2/6 per dozen, 17/6 per 100; carriage extra.—Butler, Queensboro', Drogheda. 23 D

CUCUMBERS, guaranteed Irish grown, from 6d. each; Lettuce, guaranteed hot house, 1/- per dozen.—Gardener, Hermitage, Roebuck road. 'Phone, Dundrum 141. 21 C

CABBAGE Plants, excellent, all the best varieties, present planting, 7/6 1,000; prompt dispatch.—Thornton, Newcastle, Co. Wicklow. 24 A

GENTIANA Verna, 12 clumps, 6/-, free; 6 Royal Ferns, 5/-.—O'Kelly, Botanist, Ballyvaughan. 20 B

GARDEN Arches—Wood Trellis and Wire Arches; Spades, Forks, Rakes, Hose.—Staveley's. 12 24

GALVANISED Wire Netting, Extending Wood Trellis. Send for reduced price list.—Staveley's Stores, 137 Parnell street. 12 24

GARDEN Canes, 4 feet, heavy, 5/6 hundred; 3 feet, light, 2/6 hundred.—Staveley's. 12 24

GARDEN Barrows—"The Nimble," Galvanised, 21/-; Iconcrete Garden Rollers, 27/-.—Staveley's, Dublin. 12 24

GARDEN Nets, 25 yards by 2 yards, 4/-; by 3 yards, 6/-; by 4 yards, 8/-; 50 yards by 2 yards, 8/-; by 3 yards, 12/-; by 4 yards, 16/-; measured mesh closed; cash with order; post free.—Staveley's, 137 Parnell street, Dublin. 12 24

GARDEN Wire Bordering, 6 feet lengths, 2/11; Galvanised Watering Cans. Lists free.—Staveley's. 12 24

LAWN Mowers, Garden Rollers, all Garden Requisites.—The Dairy Engineering Co., Ltd., Dublin. 19 C

LISSADELL—Please write for copy of new Vegetable and Bedding Plant List. — Manager, Lissadell, Sligo. 12 26

QUALCAST Lawn Mowers, guaranteed, from 25/-. Lists free.—Staveley's, 137 Parnell street. 12 24

RAMBLER Roses in best varieties, to flower this season. Extra large plants with shoots 9 to 16 feet, 5/-, 6/- to 7/6 each. No pruning required as, grown in pots, they move without root disturbance. (See samples at 31 Nassau street). Large-flowered Climbing Roses in pots, shoots 6 to 9 feet, same prices.—Watsons, Nurseries, Killiney. 21 C

SWEET Pea Plants, glorious colours, 1/- dozen, post free.—Gardener, Milestown, Castlebellingham. 21 C

SWEET Peas—Thousands of Plants, in 40 varieties, grown in sterilised soil; 100 plants in 10 varieties, 7/6, 100 mixed 6/-, 12 mixed 1/3, 25 2/-, free.—Canon Patten, Fethard, Co. Tipperary. 21 X

TENNIS Boundary Nets, 25 yards by 3 yards, 17/6, post free.—Staveley's, 137 Parnell street. 12 24

TULIPS, 9d. dozen; Lilies, 6/- dozen; Pot Plants from 4d.—Woodbine, Stillorgan road. 24 E

11 BAR Hive of Bees, strong, healthy stock; free on rail, £3; owner leaving.—M 725, this office.

TIMBER.

WE now have stocks of all sizes of Seasoned Felloes and Spokes.—Manager, Lissadell, Sligo. T

BOX-SHOOKS.

BOX-SHOOKS—Boxes cut to sizes, tied in bundles, rough or planed, printed in any colour.—Packing-cases, Limited, South Lotts road, Dublin. T

MUSIC, PIANOS, ETC.

BECHSTEIN and Schiedmayer Upright Grand Pianos, cheap.—393 N.C. road, Dublin. 24 E

COTTAGE Pianos, £6 10/-, £9, £15 (Collard and Collard).—Cluxton, 13 Summerhill, Mountjoy square. 21 C

LADY would Purchase Upright Piano, reasonable; state price, maker.—M 493, this office. 21 C

THE Gramophone Stores, Johnston's Court, off Grafton street. Open till 9. Look for electric sign. Every Parlophone Record in stock. T

DRESS, FURS AND COSTUME.

ABOUT Clothes—Mrs. Cusack, 65 Aungier street, gives highest prices for Left Off Clothing, Furniture, etc.; distance no object. T

ABOUT Clothes—Highest prices for Ladies', Gent's, Children's Left Off Clothing, Furniture; distance no objection.—Mrs. White, 15 Aungier street. T

ADELAIDE Uniform, very little worn; can be seen mornings.—14 Cambridge road, Rathmines. 19 D

CHARACTER delineated from handwriting by an Expert, in the "Weekly Irish Times" to-day. Price twopence. 25 F

MAGNIFICENT O.S. beige two piece Coat, made of new fancy woven material, lined reversible satin marocain to match gown, collar of real sable fur; reduced half price, 7½ guineas; other models.—Mathilde, 10 Upper Drumcondra road.

CONTINUED ON PAGE 12.

FOOD AND PRODUCE MARKETS.

CATTLE.

MANCHESTER.—On offer: 1,115 beasts, increase 523; 7,065 sheep and lambs, increase 3,031; 41 pigs, increase 41. Irish entries included 359 fat cattle (167 more) and 32 dairy cows, increase 6. Trade for fat cattle showed slight improvement, and values generally ruled firm. Supplies of sheep and lambs somewhat in excess of demand, and sellers showed disposition to grant concessions to effect clearance. Best English and Welsh fat cattle quoted around 8½d., a few Norfolks making 9d.; Irish heifers 7½d., bullocks 6½d. to 7¼d., good fat young cows around 5½d.; small North Country sheep 1/1, stronger sorts 1/- to 1/0½, clipped sheep 11d. to 1/-; best Welsh lambs 1/4, others 1/2 to 1/3 per lb.; cows suitable for dairy purposes £16 to £21 per head.

CAMBRIDGE.—Beasts, 309. Beef (live cwt.)—Light-weight, firsts to 46/9, seconds to 44/3, thirds to 41/6; ditto heavy-weight, firsts to 42/6, seconds to 40/-, thirds to 38/3. Sheep, 897. Mutton (per lb.)—Shearlings to 7d., hoggets to 1/-, lamb to 1/1. Pigs, 1,811. Pork (per stone, 14lb.)—Bacons to 9/6, cutters to 9/-, porkers to 9/3. Calves, 227. Fat cattle—Good average show and prices slightly firmer. Store beasts—A large entry met a better demand. Fat sheep and lambs—Heavy entries and last week's rates practically maintained. Fat pigs—Very heavy supplies and prices unaltered. Store pigs—A fair trade.

DERBY.—Good; firm for choice sorts. Handy heifers 8d., young cows 7d., thirds 6d.; sheep, light-weight hoggets scarce at 1/1, clipped heavy 10d. to 11d., ewes 7d. Lambs plentiful; choice 1/3, calves average 11d. to 1/- per lb.; pigs, good porkers 14/-, handy baconers 13/-, heavy 12/6; sows 8/6 per score.

LEEDS.—On offer, 682 beasts, at 5d. to 8½d.; fair trade. Sheep, 2,292, at 10d. to 11d., ewes 5d. to 5½d., lambs 1/2 to 1/5; good trade.

DONNELLY, DUBLIN.

Pigs under 9 stone ... 50/- per cwt., dead-weight.
" " 12 " ... 54/- " "
" " 13 " ... 51/- " "
" " 14 " ... 43/- " "
Heavy Pigs and Sows 31/- " "
All subject to our terms of buying.—(Advt.)

GRAIN.

DUBLIN.—Trade continues disappointing and dull for all samples, which are offering freely, late rates being difficult to repeat at—White oats 11/- to 12/6 barrel, and blacks 9/6 to 10/6, later figures exceptional.

FLOATING GRAIN CARGOES (BALTIC).—WHEAT—A firm tone continues and prices were further advanced by 3d. to 9d. per quarter in view of the rise in North American markets. A fair demand was in evidence for Australian descriptions, but otherwise business proceeded on generally quiet lines. A part cargo of 4,000 tons South Australian and Victorian afloat, per Clan MacNeil, sold at 23/10½, cargoes of No. 1 Northern Manitoba (Vancouver shipment) afloat sellers 26/9, No. 2 Northern Manitoba (Vancouver shipment) April-May 27/1½, New South Wales May 25/-, West Australian afloat 24/6, April 24/9, May 25/-. Australian sellers afloat 24/6 to 24/9 as to position. Parcels in quiet request with 3d. to 9d. per quarter advance. No. 1 Northern Manitoba (Vancouver shipment) afloat sellers 26/3, April 27/-, No. 2 Northern Manitoba (Vancouver shipment) afloat 26/1½, April 26/1½, No. 3 Northern Manitoba (Vancouver shipment) April 25/9, No. 4 Manitoba (Vancouver shipment) April 25/6, No. 5 Manitoba (Vancouver shipment) April 24/6, Australian afloat 25/-, April 25/- per quarter of 480lb. c.i.f. terms. Sales—Some 35,000 tons Plate were reported sold recently to China for shipment up to June, but details not disclosed. MAIZE—Cargoes held for 3d. per quarter advance, but trading of a restricted character. Plate afloat sellers 17/3, April 17/-, May 16/9, June 16/9, July 17/-, August 17/3. Parcels steadier, with sellers more reserved. Plate afloat sellers 17/-, April 16/7½, April-May 16/4½, May-June 16/4½, June-July 16/4½, July-August 16/6, August-September 16/7½, September-October 16/9 per quarter of 480lb. c.i.f. Sales—Plate afloat near 16/9 per quarter of 480lb. c.i.f. BARLEY—Parcels dull but steadily held. OATS—Parcels steady but demand inactive.

LIVERPOOL.—Better American and Argentine markets caused forward deliveries of wheat here to improve moderately during early trading, but afterwards gave way on less active support; and sellers offering more freely, moderate fluctuations at times being registered, following varying afternoon cables, finishing at a fair recovery from worst point, though fair decline on Monday night. C.i.f. parcels wheat Rosario Santa Fe (63½lb.) July realised 21/6 per quarter to Liverpool and Manchester, while two-part cargoes South Australian due middle May sold at 23/10½, and loading 24/6 per quarter. C.i.f. parcels River Plate maize afloat sold at 16/9, and May-June 16/4½ per quarter. WHEAT on the spot quiet and little altered. MAIZE spot parcels steady at 3/10½ per cental for River Plate. FLOUR advanced 6d., straightrun now 22/- per 280lb. "ex-mill." Graded wheat futures opened ¼d. to ¾d. per cental dearer, but soon gave way and fluctuated moderately, according to the offerings, one time showing ¾d. to 1d. decline, but closed steady at ¼d. to ⅜d. under Monday night. Values—May 4/9½, July 4/11¾, October 5/2¼, December 5/3⅜ per cental. Sales—200 loads.

PROVISIONS.

LIVERPOOL.—BACON—There is a continued fair demand for Continental, and with holders firm, full official prices are readily obtainable, the supplies of the cheaper selections being fairly well cleared. American bellies are raised 1/- to 2/-, being now 51/- to 54/- per cwt., while Irish and Canadian shows no quotable change. HAMS firm and partially dearer. Long cut American advanced to 68/7, and short cut 73/- to 76/- per cwt. Shoulders quiet but steady at late rates. LARD—On the spot partially 6d. dearer, prime steam now held at 41/6 to 42/6 per cwt., but American refined in fair request at unchanged prices. CHEESE rather more inquired for and prices steadier. BUTTER attracts more attention all round and holders show more reserve. EGGS quiet at 7/5 to 7/8 for extra selected Irish Free State, 7/3 to 7/6 selected, 6/9 to 7/- mediums, and 8/3 to 8/6 for duck, while Northern Ireland show no change specials 8/6 to 8/9, standard 8/1 to 8/4 selected, 7/6 to 7/9, duck 8/4 to 8/7 per 120.

MANCHESTER.—BUTTER—Shipments of Danish and Swedish, not including Gothenburg, to Northern ports for the week ended April 22nd totalled 33,869 casks, a decrease of 748 casks. Continental makes continue firm, but Colonials show a further decline. Choicest qualities quoted—Danish 98/- to 100/-, special dairies extra; Swedish 96/- to 97/-, Finnish 95/- to 96/-, New Zealand 70/- to 72/-, Australian 68/- to 70/-. BACON—Shipments of Danish and Swedish, 22,235 bales, an increase of 1,076 bales. Irish continues firm on short supplies; Continental cures also held for full late rates. Irish nominal, Danish 75/- to 81/-, Swedish 66/- to 72/-, Dutch 62/- to 68/-, Polish 61/- to 67/-. LARD firm and again dearer. English refined 51/- boxes ex works; American 43/6 to 44/6, according to brand. CHEESE—Cheshire in fair supply and quiet consumptive demand. Choicest new quoted up to 8d., medium and lower grades around 6d. per lb. New Zealand again lower; white 38/- to 39/-, coloured 44/- to 45/-. Canadian quietly steady; white and coloured 64/- to 65/- per cwt. EGGS—Shipments of Danish and Swedish, 7,243 cases, a decrease of 392 cases. Market steadier. Irish Free State extra selected 8/-, selected 7/9, mediums 7/3, pullets' 6/9, duck 8/9, English 8/9; Northern Ireland—17lb. 9/2, 15½lb. 8/9, 14lb. 8/3; Danish—15½lb. 8/-; Finnish 7/- to 8/3; Dutch—14lb. 7/3, duck 7/9; Polish blues 6/8.

MANCHESTER MEAT.—Home-killed beef, best small-weight sides around 7½d., others 7d. to 7¼d.; choice small Cheviot lambs up to 1/1, stronger sorts around 11d.; spring lambs 1/4, ewes 7d.; chilled beef, hindquarters 3¾d. to 5¼d., forequarters 3¼d. to 3½d.; frozen ox hindquarters 3d. to 3½d., crops 3d.; mutton, wethers 3½d. to 4d., ewes 3¼d. to 3½d., lambs (new season's) 4½d. to 5d.; pigs, Australian and New Zealand 5½d. to 5¾d.

MANCHESTER SALMON AND POULTRY.—Salmon continues in fair supply and demand. Irish quoted 2/- to 2/2 per lb. Dead poultry quiet, milder weather conditions causing buyers to act cautiously. Irish and English chickens the turn lower at 10d. to 1/1, fowls 6d. to 7d., ducks 8d. to 10d. per lb.

DUBLIN FRUIT AND VEGETABLE.—Cabbage plentiful. Trade slower with values in buyers' favour. Large arrivals of cauliflowers cleared around late rates. Other classes just sufficient for demand. York cabbage, 14/- to 40/-, large load, small 3/- to 14/-; mangolds, 10d. to 1/6 cwt.; cauliflowers, 1/- to 2/6, extra 2/9 to 3/3 doz., seconds 8d. to 1/-; lettuce 6d. to 1/9; beet, 1/- to 1/8; leeks, 2/- to 2/3; parsnips, 4d. to 8d., bags 1/- to 2/6; carrots, 1/6 to 2/-, bags 4/- to 7/-; turnips, 4d. to 6d. bunch; jellies, 4d. to 5d.; scallions, 6d. to 8d.; mint, 2d. to 3d.; thyme, 2d.; parsley, 6d. to 8d. tray, bags 2/- to 3/6; rhubarb 2/- to 4/- doz.; spinach 9d. tray, bags 2/6; strawberries, 5/- to 7/3 box, and apples 5/- to 15/- barrel. Foreign arrivals good, for which a fair trade passed around late rates, except greening apples, which closed dearer, and tomatoes easier. Apples—American, 25/- to 30/- barrel; greenings, 30/- to 35/-; Newtowns, 12/6 to 16/- box; Jonathans and Winesaps, 12/- to 15/-; oranges—Valencia, 12/- to 20/- case; Jaffa, 12/- to 17/-; lemons, 12/- to 17/- case, box 6/- to 10/-; grapes—Belgium, 2/- lb.; Cape, 10/- to 16/- box; plums, 8/- tray; pears—Cape, 18/- to 26/- box; Australian, 20/- to 22/-; tomatoes—Canary, 7/- to 8/- box; hot-house 1/6 to 1/9 lb.; English cucumbers, 8/- doz.; Tunis dates, 8/- doz.; grape-fruit, 30/- to 35/- case; Jamaica bananas, 7/- to 10/- box; onions—Spanish, 8/- case; Egyptian, 9/- bag, and Dutch 5/- bag.

J. J. LIGHTFOOT AND SON, M.I.A.A.,
Auctioneers of all Classes of Fruit, Flowers, and Vegetables,
MARY'S LANE and GEORGE'S HILL, DUBLIN—(Advt.)

FOR WEST INDIAN BANANAS
The Colonial Fruit Co. (Dublin), Ltd.,
21/22 East Arran St. 'Phone: 23143.—(Advt.)

DUBLIN POTATO.—Heavy arrivals, for which trade continues slow around the lower rates ruling, namely, 2/9 to 3/- per cwt., best table qualities.

DUBLIN POULTRY.—Supplies continue under average for season, especially chickens and ducklings. Demand proved keen for all on offer at prices firm to dearer. Hens, old, fowl, and rabbits in fair supply, and met a steady inquiry throughout. Chickens, 1/- to 1/2, some spring lots 1/3 per lb.; hens, best, 2/-, others 1/- to 1/6 each; ducklings, dead, around 1/1 lb., small 2/- to 3/- each; rabbits, 9d. to 10d.; graziers, 2/- to 6/- doz.; turkeys, dead, 1/1 lb., and guinea fowl in feathers 3/- each.

DUBLIN BUTTER AND EGG.—Cold stored creams practically finished. Market well supplied with fresh made, for which some factors found trade slower, which may be due partially to the higher prices ruling. Factory butter more plentiful, with buyers rather cautious. Only a few lots of farmers' parcels on offer, mostly of poor quality. Creams, 56lbs., 1/2¼ to 1/2½ lb.; 28lbs., 1/2¼; and factory, 10½d. to 1/-. Egg supplies not so heavy, and market has a firmer undertone. Cross-Channel trade although at good prices, is not as brisk as expected. Local demand shows little change since last report, and arrivals here are ample at the following prices:—Extra selected, 16 and 17lb. grades, 6/10 to 7/- and 7/3 case lots; ordinary and selected, 6/4 to 6/8; medium, 5/3 to 5/9; smalls, 4/6; and ducks, 5/9 to 6/9 per 120.

CORK BUTTER.—Creameries—Wholesalers 133/- per cwt., retailers 136/- per cwt.

DUBLIN FISH.—All classes in fair supply except ling and haddock. On offer: 158 boxes mixed catch from two steam trawlers, 25 packages salmon, 10 chests lobster, 30 boxes herrings, 40 boxes mackerel, and a fair amount from country and local senders. Sales fairly well supported at: Salmon, 1/6 to 2/- lb.; lobsters, 10/- to 15/- per 13 large; smaller, 4/- to 8/-; soles, 17/6 to [illegible] per 9 pairs large; medium, 10/- to 15/-; slips, 4/- to 8/-; turbot, 1/- to 10/- each; brill, 6d. to 3/-; herrings, 10/- to 12/6 box; mackerel, 5/- to 10/-; plaice, 12/6 to 40/- half box; cod, 15/- to 40/-; whiting, 8/- to 40/-; ray, 6/- to 15/-; hake, 20/- to 75/-; pollock, 12/6 to 15/-; conger eels, 5/- to 15/-; gurnard, 3/- to 5/-; and white soles, 10/- to 50/-.

BILLINGSGATE FISH.—Large supplies on offer experience moderate demand. English salmon 22d. to 25d., Scottish 24d. to 27d., Irish 22d. to 24d.; soles 12d. to 19d., slips 12d. to 16d. per lb.; live eels 18/- to 24/-, dead 14/- to 20/-; draught turbot 12/- to 14/-, plaice 10/- to 13/-, halibut 10/- to 15/-, lemon soles 10/- to 13/-, hake 8/- to 10/-, haddocks 2/6 to 7/-, skate wings 4/- to 5/- per stone.

PRODUCE.

LONDON.—SUGAR — Terminal market ruled quiet, and though sellers were not pressing, prices took a downward turn. May sold 5/5, August 5/10 to 5/9¾, December 6/2 to 6/1½, March, 1934, 6/4½ to 6/4¼, foreign 96 per cent. May sellers 5/7½ c.i.f. U.K. T.L. granulated, 18/9 refinery, and 7/4½ f.o.b., 7/4½, Czecho granulated ready to the U.K., also Dutch 7/6 per cwt. f.o.b. Messrs. Willett and Gray estimate total Cuban Islands stocks at 2,921,000 tons, against 3,268,600. COFFEE—There is a fair off-take by the home trade on the spot, but export demand keeps quiet, with prices generally steady. COCOA—Spot parcels move off slowly on about former terms. Forward firmer. Accra G/F April-May, also May-June sellers 23/-, mid crop April-May 21/-, new crop October-December 25/-, Lagos f.a.q. April-June 22/- per 50 kilos. Terminal in fair demand. July sold 23/- to 23/1¼ per cwt. TEA—Ceylon auctions amounted to 27,069 packages. On balance a better demand resulted than before the holidays, with quality showing improvement. Firm to occasionally dearer prices were secured for grades up to 8½d. per lb., but above this some irregularity was noticeable. Pekoe sold 8d. to 2/3¼, broken Pekoe 8d. to 2/1½, orange Pekoe 7½d. to 2/3, broken orange Pekoe 8½d. to 2/3, Fannings 7½d. to 2/1¼ per lb. RUBBER—Quite a fair business was again effected, and a firm tone governed. Plantation Standard Sheet spot, also May, sold 2¼d. to $2\frac{11}{32}$d., June $2\frac{11}{32}$d. to 2⅜d., July-September $2\frac{13}{32}$d., October-December $2\frac{13}{32}$d. to $2\frac{15}{32}$d. and 2½d., January-March $2\frac{15}{32}$d. to 2½d. and $2\frac{17}{32}$d., April-June $2\frac{17}{32}$d. to $2\frac{19}{32}$d. per lb. JUTE—With stimulating cables to hand from Calcutta sellers were naturally difficult to deal with. A fair business was effected at 10/- to 12/6 per ton advance for firsts. Others about 5/- up. Firsts April-May to Continent sold £16 10/- to £16 15/-, May-June £16 15/-, £16 17/6 and £16 15/-, new crop August-September £17 7/6, Lightnings April-May sold £16, Hearts sellers £15 5/-, Tossa sold £16 2/6 per ton c.i.f. SHELLAC quiet. T.N. spot 52/-, May sellers 44/6, buyers 44/-, August sold 46/-, October 47/-, April-May sellers 44/- per cwt. OILS—Linseed firm. Plate spot sellers 18/3, May 15/6, May-August 16/-, September-December 16/10½. Rape slow. Crude spot 28/5, refined 30/6, Jap crude drums April-May 24/3, refined 25/3. Cotton steady. Crude Egyptian spot 19/-, common edible 21/-, deodorised 23/-. Cocoanut firm. Ceylon drums ex mill spot 23/6, April-May 18/3, white do. 18/6, Copra oil spot 20/-, refined 24/-, English deodorised barrels spot 27/-. Turpentine steady. American spot 61/- per cwt. OILSEEDS—Linseed firmer in sympathy with grain markets, and higher freight rates. Plate to Hull April-May sellers £8 10/-, May-June £8 11/3, June-July £8 12/6, July-August £8 13/9, August-September £8 15/-. Calcutta to London new crop April-May, also May-June £10, Bombay to London April-May £10 5/-. Rapeseed dearer. Toria to N. Continent April-May, also May-June and June-July £9 18/9. Cottonseed steady, but inactive. Egyptian black to Hull spot £6 15/-, new crop £6 6/3, November £6 5/-, white spot £6 7/6, afloat £6 10/-, April £6 10/-, May £6 10/-, June £6 10/-. Groundnuts dearer and reservedly offered. Coromandel May £11 11/3, June £11 2/6, July £11 5/-, August £11 6/3. Soya beans again firmer. Manchurian afloat £6 8/9, April £6 7/6, May £6 7/6, June £6 8/9 per ton c.i.f.

LIVERPOOL.—CANE SUGAR quietly steady, with sellers April-May shipments at 5/8¼ per cwt. c.i.f. to U.K. COCOA—West African kinds on spot continue very quiet, but fine fermented Accra ex quay and ex store in bond now quoted 23/6 per cwt. Forward rather steadier at 24/- for "A" clause April-May shipments and Lagos f.a.q. 22/9, with buyers at 6d. per cwt. less, ex quay terms Liverpool for old main crop. Futures steady, but quiet. Business done in May at 21/9 per cwt. COFFEE steady for the better varieties, but slow for low grades. JAPANESE PEAS on spot remain at £25 to £25 10/- ex store, and £22 10/- to £23 per ton for April-May shipments c.i.f. terms. RICE BRAN without change for April-June shipments Burmah at 63/9 per ton ex ship terms. OIL CAKES—Imported brands attracting limited notice for shipment positions, with prices fully steady. River Plate Linseed April-May shipments quoted £7 c.i.f., and Egyptian undecorticated Cottonseed April-May shipments £4 15/- ex ship terms. PALM KERNELS firmer. Sellers April-May and May-June shipments £8 13/9 and buyers 2/6 per ton less. TALLOW firm, and South American now held for 18/6 to 19/- forward shipments c.i.f., and 20/3 to 20/9 per cwt. c.i.f. for Australian good colour mixed forward shipments. Sales—Australian mutton April-May 20/6 per cwt. c.i.f.

LIVERPOOL SUGAR.—Tate and Lyle's quotations:—Crystals, ones 22/-; granulated, standard 19/7½; yellows, thirds 19/- (ex refinery, Liverpool, less 1½ per cent. discount).

MISCELLANEOUS.

DUBLIN HAY AND STRAW.—Good seasonable supply of hay on offer, which included a fair amount of good first crop. Buyers continue in a cautious mood, and after the best quality loads were cashed, business slumped, and old meadow prices showed a further decline, with many inferior loads still on hands at a late hour, when few buyers were about. Best 1st crop, 3/9 to 4/-, extra 4/3 cwt.; 2nd and 3rd crop, 3/3 to 3/6; old meadow, 2/6 to 2/9, extra 3/-; other classes, 1/9 to 2/3. Straw supplies larger, and met a slower and cheaper sale. Choice wheaten got fairly well placed around late rates. Few buyers for oaten, and salesmen were obliged to accept less money to clear. Oaten, loose, 1/9 to 2/-, extra 2/3 cwt.; baled, 1/9 to 2/-; wheaten, loose, 2/- to 2/3, extra 2/6; and baled, 1/9 to 2/-.

LONDON METALS MARKET.

BIG RISE IN TIN—COPPER DEARER.

TIN—General stability governed the market, and prices responded to a good demand, while influenced by higher overseas cables. On balance, official quotations marked a net rise of 52/6 per ton for cash and 50/- to 52/6 forward. Standard cash quoted £162 17/6 to £163, three months £163 10/- to £163 15/-; settlement price, £163. Sales amounted to 800 tons; cash at £162 5/-, £162 17/6 and £162 15/-, three months £162, £163 15/- and £163 10/-; English ingots quoted £163 15/-. Business was reported in the East at £171 17/6 c.i.f. COPPER also in good support, and tone steadier on reserve offers. Official quotations were advanced by 5/- to 6/3 per ton for cash and 3/9 forward. Standard cash quoted £30 7/6 to £30 10/-, three months £30 11/3 to £30 12/6; settlement price, £30 10/-. 800 tons changed hands; three months at £30 15/- to £30 11/3. Electros quoted £34 15/- to £35, wire bars £35, best selected £32 15/- to £34, strong sheets £61. LEAD opened steady, but with buyers reserved values were inclined to sag. 300 tons sold; good soft foreign pig June £11 3/9, July £11 6/3 to £11 5/-; settlement price, £11 2/6; English quoted £12 10/-. SPELTER—Market steady, with dealings on a moderate scale. 425 tons sold; April £15 6/3, May £15 3/9, July, £15 7/6; settlement price, £15 5/-. ANTIMONY—Market steady, with a better demand on stimulating cables from China. English regulus spot £38 10/-, Chinese ditto spot £28 10/-, April-May £22, June £22 10/-, July £22 15/-, crude April-May £18 per ton c.i.f. ANTIMONY OXIDE—April-May, £22 per ton c.i.f. ANTIMONY ORE—60 per cent. April-May 2/9, 50 per cent. ditto 2/3 per unit c.i.f. WOLFRAM firmer, with more inquiry. Chinese spot 10/6 to 11/-, April-May sellers 10/7½, buyers 10/4½ per unit c.i.f. QUICKSILVER lower. Spot London £8 to £9 5/- per bottle. ALUMINIUM and TIN PLATES unchanged. SECOND SESSION—Tin firm. 250 tons sold; cash at £163 7/6, closing buyers £163, three months sold £164 to £163 12/6. Copper fully steady. 450 tons sold; cash at £30 10/-, three months £30 13/9, closing sellers £30 12/6. Lead maintained. 300 tons sold; good soft foreign pig July £11 5/-. Spelter steady. 350 tons sold; July, £15 8/9.

DUBLIN SHIPPING REPORT.

Barometer (at 5 p.m.)—29.60.

Wind and Weather (do.)—Southerly winds, light breeze, with passing showers.

Foreign Arrivals—Theano, of Rotterdam, 368 tons, Capt Onnes, from Rotterdam, with general cargo; proceeded to Belfast with part cargo. Stock Force, of Whitehaven, 499 tons, from Antwerp, with general cargo.

Coastwise Arrivals—Lady Munster, from Liverpool, and Lairdshill, from Glasgow, with passengers and goods; Slieve Bloom, from Holyhead, with goods; Ebbrix, from Yarmouth, with malt; Ashfield and E. Hayward, from Garston, Glencullen and Briarfield, from Ardrossan, and St. Mungo, from Troon, with coals; Slieve More and Snowdon, from Holyhead, light.

FINANCIAL NEWS AND NOTES

TONE AND COMMENT

DUBLIN STEADY.

TRAM PREF. AT PAR.

The feature of a steady day on Dublin Stock Exchange was the rise of Tram Prefs. to par. It is some time since this 6 per cent. security was dealt in at £10. According to present indications, the buyer who bid the extra 7s. 6d. yesterday will have no reason to regret his bargain. Perseverance in a policy of good service to the City of Dublin is reaping its deserved reward.

There were other minor features. The activity in Guinness units continued, but yesterday there were sellers where on Monday there were buyers, and the price dropped back to 82s., with a transaction for cash at 81s.

Funds were fairly steady, with 3½ per cent. War Loan back at 102.

Banks made a mixed showing. Bank Stock was unchanged, but Munster and Leinster dropped 2s. 6d. at 95s. Northern "A" shares improved 4s. 6d. to 97s.

Great Southern issues, except the Debs., all lost ground.

Other local securities dealt in included B. and I. Pref. at 11s., a loss of 1s. 4½d.; Irish Civil Service Building, at 38¾, a rise of ½, and Maguire and Gatchell Pref., at 70s., which is no less than 4s. 4½d. better.

Among the big Industrials, B.A.T., Dunlops, Chemicals, and Imperial Tobacco were all slightly better. Sewing Cottons fell sharply, following Manchester, and Coats closed easier.

The Stock Exchange will be closed on Monday next, May 1.

LONDON FIRM.

"KAFFIRS" REVIVE.

The cheerful conditions characterising the London Stock markets on Monday were again in evidence yesterday, and, although in only a few directions could business be described as being on an active scale, markets all round preserved a steady to firm tone, and at the close an other lengthy record of price appreciations was shown, while in only a few instances did the day's trading result in a recession. Business became extremely quiet during the last hour, chief attention being directed to the Budget speech news which came trickling through. Following the previous day's set-back renewed support was forthcoming for Gilt-edged securities, and prices improved throughout the list, the market closing firm at the improved levels. Consols 2½ p.c. shot forward to 75¼, an advance of ½ on the day, while the 4 p.c. were finally 1/16 better at 109 11/16. Local Loans spurted to 87⅞, against 87⅛ overnight, and War Loan 3½ p.c. put on ¼ to 102¼. Funding Loan and Victory Bonds both strengthened, while among Conversions the 3 p.c. and 5 p.c. each gained ¼, with the 3½ and 4½ p.c. each ⅛ harder. India Stocks continued firm, and the previous day's gains were materially added to, the 3 p.c. and 3½ p.c. each putting on a further ¾. Somewhat quieter conditions ruled among Foreign Government Stocks, but, despite the slackness of attention, a steady to firm tone ruled, and values where changes mostly moved in the right direction. There was again good support for British Rail Stocks, and quotations continued on the up-grade. Great Western Ord. put on ¾ to 35¼, and Midland Ord. and North-Eastern 5 p.c. Pref.-Ord. were each ½ harder, with Southern Pref.-Ord. closing ½ better at 37. Most of the Junior Stocks also returned improved levels, the movements ranging to 1½ points. Colonial and Foreign Rails remained in a neglected condition. "Canpacs" kept firm, adding a further ⅛ to 15, but Grand Trunk 4 p.c. Guar. Stock and the 4 p.c. Perp. Debs. each lost a point, while San Paulo Ord. at 84½ were 2 points lower.

Business in the Industrial section generally was kept within narrow limits, but the majority of movements were favourable to holders. Breweries at one time were subjected to profit-taking sales, but rallied later. Tobaccos were somewhat firmer, but Iron and Steels were quiet, and Textiles attracted only a moderate amount of attention. Motors moved irregularly, but a number of the Miscellaneous Industrials returned enhanced levels, Molasses receiving attention on further consideration of Monday's meeting, while Chemicals strengthened. In the early dealings the trans-Atlantics were marked higher to accord with the closing levels on Wall street overnight, but subsequently showed some irregularity. They hardened again in the street, however. Elsewhere, Kaffirs again attracted strong support both on home and Cape account, and quotations were again marked better. West Africans and Westralians joined in the movement, while Tins were firm in sympathy with the further advance in the metal. Rubber shares appreciated afresh, but Oils reacted following initial firmness.

THE MONEY MARKET

SILVER RISING.

Credit remained in plentiful supply in Lombard street yesterday, and short loans were in quiet demand at ½ to ½ per cent. The tendency of bill rates was on the easy side, most houses quoting ½ to 7/16 per cent. for fine three months' maturities, while the "hot" Treasuries were bid for at 7/16 down to ⅜ per cent. The banks were buyers of May and June bills at ½ per cent. and of July at ⅝ per cent.

Bank Rate Discount (changed June 30), 2%

60 days (fine)	5/16	½ %			
3 months	7/16	9/16 %	Trade	2	2½ %
4 "	½	⅝ %	"	2¼	2½ %
6 "	¾	⅞ %	"	2½	3 %

Loans to Brokers Day-to-day .... ¼ ¼ %
for a week .... ½ %
Deposit Allowance: Banks at Call .... ½ %
" " Discount Houses at Call .... ½ %
" " " at Notice .... ¾ %

Silver rose ⅜d. further on American and Chinese buying to 20 7/16d. per ounce for spot and 20½d. for forward delivery. Gold was quoted 10d. higher at 119s. per ounce fine. About £50,000 was in the market yesterday and was taken for the Continent.

Movements throughout the day in the Foreign Exchange market yesterday were against the £, the feature of the market being the renewed firmness of the principal gold currencies. Final quotations, however, were above the lowest recorded for the day. Dollars opened at about 3.89½ and improved steadily, the rate falling at one time to nearly 3.82. The close was 3.85¼ as compared with 3.87 on Monday.

In spite of the definite abandonment of the gold standard by Canada, the Canadian Exchange did not fluctuate unduly, the rate being quoted between 4.37 and 4.43½, and closing at 4.40, as against 4.37 on Monday. Francs were finally about 1 1/16f. dearer at 87 11/16. Belgas were dearer by 35c. at 24.77½, Swiss francs by 23c. at 17.94, and Dutch florins by 12½c. at 8.62. The German rate fell by 24½pf. to 15.05½.

Centre	April 25 Closing Rates		April 24 Closing Rates		Par Exch.
New York	3.86	3.85½	3.86½	3.87½	4.866
Montreal	4.39½	4.40½	4.36	4.38	4.866
Amsterdam	8.61	8.63	8.73	8.76	12.10
Berlin	15.03	15.09	15.25	15.35	20.43
Brussels	24.75	24.80	25.10	25.15	35.00
Copenhagen	22⅛	22⅛	22⅛	22⅛	18.159
Geneva	17.92	17.97	18.15	18.20	25.22
Madrid	40⅛	40⅛	41	41⅛	25.22
Milan	66 7/16	66 9/16	67 5/16	67 7/16	92.46
Oslo	19 11/16	19 13/16	19 9/16	19 11/16	18.159
Paris	87 5/16	88	89	89⅛	124.21
Stockholm	19 5/16	19 7/16	19 5/16	19⅜	18.159
Alexandria	97⅛	97⅜	97⅜	97⅝	97.5
Athens	590	625	590	620	375
Helsingfors	227	229	227	229	193.23
Lisbon	109½	110½	109½	110½	110
Prague	115	116½	117½	118	164.25
Vienna	32	34 nom	32	34 nom	34.58½
Warsaw	30½	31	30½	31¼	43.38
B. Ayres	40	41	40	41	47.577d
Lima 90 dys	23.80 nom		23.00 nom		17.38
Mexico*	13.65		13.65		9.76
M'video*	30.32 nom		30	32 nom	51 1/16
Rio de Jan.	4⅞	5⅛ nom	4⅞	5⅛ nom	5.899
Valparaiso	nom		nom		40
Calcutta	18	18 1/16	18	18 1/16	18d
Hongkong	15¾	16½	15¾	16½	—
Kobe (p.yn)	15	15⅛	14 13/16	14 15/16	24.58
Shanghai*	15	15⅝	14⅞	15½	—
Singapore*	27⅝	27⅞	27⅝	27⅞	28d

* Rate quoted in London.

MARKETS AT A GLANCE.

Tuesday Night.

STOCKS AND SHARES.

London firm.

Dublin steady.

Manchester Textiles lifeless.

Birmingham Motor Shares unsettled.

New York easy.

MONEY:

Bank of England Rate	2	p.c.
Last Year	3	p.c.
Irish Banks' Rate	3	p.c.
London Day-to-Day Loans	¼-½	p.c.
London Fine 3-Months' Bills	½-7/16	p.c.

THE INDUSTRIAL MARKET.

BREWERIES SUPPORTED.

Business in the Industrial market yesterday remained on a limited scale, operators being inclined to await the Chancellor's statement before entering into fresh commitments. Profit-taking before the Budget speech caused a reaction among Brewery shares, but fresh support was forthcoming in the late dealings. British Match was bid for after hours on the Chancellor's decision regarding imported matches. Rayon issues improved on the understanding that steps are being taken to place the silk duty in the hands of the Tariff Advisory Committee.

After an opening improvement the trans-Atlantic counters lost ground in the late dealings. Radios, however, proved an exception on buying orders from the other side, the price rising to 8¼. Nickels finished at 16 15/16 after 17¼, Hydros at 5¾ after 6, Steels at 55¼ after 56, and Drugs at 53¼. "Emmies" received moderate support towards the close, and finished buyers at 9s. 6d.

VALUE OF THE £.

	Tuesday.	Monday.	In Gold. s.	d.
NEW YORK	3.85¼*	3.87	15	10
MONTREAL	4.40	4.37	18	1
AMSTERDAM	8.62	8.74½	14	2¾
BERLIN	15.52	15.30	14	8¾
BRUSSELS	24.77½	25.12½	14	1¼
COPENHAGEN	22 1/16	22 1/16	24	8¼
GENEVA	17.94½	18.17½	14	2¾
MADRID	40 1/16	41 1/16	32	0¾
MILAN	66½	67⅜	14	4¾
OSLO	19¾	19⅝	21	7¼
PARIS	87 11/16	89 1/16	14	2
STOCKHOLM	19⅝	19 11/16	21	4

* Close in New York.

Cables and Wireless stocks moved within narrow limits, and showed little change on the day. The Pref. were fractionally easier at 82, but the "A" Ord. closed firm at 27, and the "B" Ord. at 10½. Marconi Marine gained the turn at 28s. 3d., but Canadian Marconi were slightly easier at 7s.

Austins suffered from a further bout of profit-taking at the start, but after declining to 52s. 3d. support was forthcoming and a recovery occurred to 54s. 6d., which left them 9d. better on balance. Rolls-Royce weakened to 45s. 9d. and Thomas Tilling to 54s. 6d., while Fords, Morris Pref. and Leylands shed a few pence.

Babcocks were a weak spot in the Iron, Coal and Steel section on the profits figures, the price falling 1s. 6d. to 32s. 9d.

The Tobacco leaders were firm. "Bats" responded to the rise in the price of silver and closed 7½d. to the good at 94s. 4½d. "Imps" hardened to 92s. 6d. and Gallahers to 41s. 3d., while Carreras "A" held at 6 11/16, and Godfrey Phillips at 18s.

A certain amount of profit-taking was noticeable among Breweries, though fresh buyers appeared in the late dealings. Watney Defd. dipped to 42s. 6d. at one time, but rallied eventually to 44s., which left them 1s. 3d. easier on balance. Ind Coope lost a similar amount at 56s. 6d. Bass, Ratcliff finished at 63s., after 62s. 6d.; Taylor Walker at 27s. 6d., after 26s. 6d.; and Guinness at 82s. 6d., after 81s. 9d.

Textiles seemed somewhat steadier. Bleachers improved to 10s. 10½d., Bradford Dyers to 13s. 7½d., J. and P. Coats to 47s. 9d., and Fine Spinners to 10s. 9d. On the other hand, Linen Thread sagged to 23s. 9d.

Courtaulds gave way somewhat in the early dealings, but recovered later, and closed at 27s. 9d. Canadian Celanese and American Celanese both improved to 2 1/16, and British Celanese strengthened to 7s. 9d.

The Unilever issues again hardened to 24s. 3d., while International Teas, at 27s. 9d., and Tate and Lyles, at 69s. 10½d., both finished the turn higher.

Dunlops found further support. The units finished 4½d. better at 22s. 4½d. Chemicals also continued firm, closing 3d. better at 24s. 1½d., while the Pref. strengthened to 28s. 1½d. and the Defd. to 5s. 10½d. British Match finished at 33s. 7½d. on the Chancellor's decision regarding imported matches, although Swedish Match "A" at 11s. 3d., and the "B" at 12s. 6d., were dull under this influence. United Molasses also attracted buyers on further consideration of the chairman's remarks, and left off 9d. higher at 5s. 4½d. London Brick were in good demand, rising 9d. to 52s., and National Canning gained 6d. to 29s.

RUBBER SHARES GOOD.

Although the Rubber share market could boast of no material expansion in the volume of business passing, firm conditions continued to prevail, and share price movements were again favourable to holders. United Sua Betong provided the brightest spot, and at the close they showed an advance of 1s. 3d. to 32s. 3d. Tandjong put on 9d. to 8s. 9d., similar advances being registered by Batu Tiga and Highlands at 12s. and 17s. 6d. respectively. Grand Central put on 6d. to 9s. 6d., with Linggi at 10s. 3d. also 6d. to the good, while Rubber Trust closed showing an improvement of 4½d. to 17s. 10½d. Vallambrosa stiffened to 7s., against 6s. 9d. overnight, while Pataling, Malayalam and Anglo-Dutch were other firm spots. Another fair business was passing in the raw material department, but, following a firm commencement, values lost the turn towards the end. Spot and May went from 2⅝d. to 2 11/16d. per pound, with July to September closing at 2 11/16d. per pound. October to December was finally called at 2¾d. per pound, after touching 2 13/16d. per pound, while January to March, after 2⅞d., closed at 2 13/16d. per pound.

OIL SHARES QUIET.

Following the news of a further general advance in American Oil Stocks on Monday, the Oil share market had a firm appearance at the commencement of business yesterday. The volume of transactions failed to expand, however, business in the leaders, and also in the more speculative favourites, once more being on only a small scale. As the day progressed an easier tendency developed in Internationals. Firm spots were not altogether lacking. Among them may be mentioned Trinidad Leaseholds, Apex and United British. Firmness continued to be displayed by Phœnix Oils, of which there was some steady buying in progress. Shortly before the close a keen demand arose for the Eagle issues, which had the appearance of bear closing, while it was reported that money was given for the call, particularly of Mexicans, on quite a good scale on Paris account. Movements generally were of modest dimensions and irregular in character.

IRISH RAILWAY TRAFFICS.

	Last Week.	Inc. or dec.	Total 16 Weeks.	Decrease.
Gt. Southern	£54,945*	+ 645	£789,994	−110,303
Gt. Northern—No return.				
Co. Down	£4,188*	+1,607	£38,354	− 2,106

*Great Southern—Easter Week this year.

*Co. Down—Easter Week; Easter Week included in both years' aggregate receipts.

OIL PRODUCTIONS.

British-Controlled Oilfields.—Production for the week ended April 22—Venezuela, 38,077 barrels; Trinidad, 20,033 barrels. Total, 58,110 barrels.

Venezuelan Oil Concessions.—Production for the week ended April 22—Bolivar district, 85,742 metric tons; Maracaibo district, 6,073 metric tons. Total, 91,815 metric tons, against 92,319 metric tons for the previous week.

LATEST CLOSING AND STREET PRICES.

BRITISH FUNDS, ETC.

—	Closing.		Rise or fall
Consols 2½%	75¼	75¾	+ ½
Do. 4%	109 9/16	109 11/16	+ 3/16
3½% War Loan	102 3/16	102 5/16	+ ¼
Funding Loan	110 1/16	110 3/16	+ 1/16
Victory Bonds	109¾	110	+ ¼
3% Conversion Loan	99½	99¾	+ ¼
3½% Conversion Loan	100¾	101	+ ⅛
4½% Conversion Loan	111⅛	111⅜	+ ⅛
5% Conversion Loan	116½	116¾	+ ¼
Irish Free State 4½% Land Bonds	110	112	......
India 3%	73½	74½	+ ¼
Do. 3½%	88¼	89½	+ ¾
Do. 4½%	106½	107	......
Do. 5½%	109	109½	− ⅛
Local Loans	87¾	88	+ ¾
Sudan 3½%	114	116*	......

BANKS.

Anglo-South American (£10) £5 paid	3½	4½ dis	......
Bank of Australasia	8	8½	......
Bank of England	327	330	−1
Bank of Montreal	33	34	......
Bank of New South Wales	22½	24½	......
Bank of New Zealand	2 1/16	2 3/16	......
Barclay's "A" Shares	9 15/16	10 1/16	......
British Overseas	4¾	5¼	......
Canadian of Commerce	28	30	......
Chartered of India	13	13½	......
Hong Kong and Shanghai	121½	123½	+ ½
Lloyds	50/6	52/6	......
Midland	8 5/16	8 7/16	+ 1/16
National Discount "B"	9⅛	9⅜	......
National Provincial (£4 pd.)	12¾	13	......
Royal of Canada	28	30	......
Standard of South Africa	11⅛	12	......
Union of Australia	5½	6	......
Westminster Bank (£1)	76/9	77/9	......

FOREIGN BONDS.

M.U.—April 24.				
102½	Austrian 6 p.c. Guar.	102¼	103¼	+ ¼
114¼	Belgian 7 p.c.	114	115	− ½
34½	Brazil 6½ p.c. S. Bds., 27	38½	39½	+ ½
90½	Do. 5 p.c. Fund., 1908	90	91	+ ½
69	Do. 5 p.c. do., 1914	67½	68½	+ ½
99¼	Chinese 4½ p.c., 1898	98¼	99¼	......
42½	Do. 5 p.c., 1912	42½	43½	+ ¾
76	Do. 5 p.c. Reorg. 1913	75¼	76¼	......
86	Chinese Imp. Ry. 5% Gold	85	86	......
34	Do. Shanghai-Nanking 5 p.c.	33	35	......
29	Do. Tientsin Pukow 5 p.c.	12	22	......
98½	Czecho-Slovakia Bonds	97	99	+ ½
99¾	Egyptian Unified	99¼	100¼	......
22¼	French Loan 4 p.c.	22½	23	+ ½
71	German 7 p.c.	71¼	72¼	+ ¾
31	Greek 7 p.c.	30	32	......
28	Italian Rentes	27	29	......
73¼	Japan 6 p.c., 1924	72¾	73¾	+ ¼
7	Mexican 5 p.c., '99	8	9	......
7	Do. 6 p.c. 10-Y. Treas.	8	10	......
—	Peru Internal 7 p.c.	13	20	......
1½	Peruvian Corporation	1¼	1¾	......
5½	Do. Pref.	5	6	......
20	Do. Debs.	18	20	......
72	Poland 7 p.c. Sterling	72½	74½	......
60¾	Portuguese 3 p.c.	60½	61½	......
—	Spanish 4 p.c.	63	67*	......
7	Turkish Unified	6¾	7¾	......

BRITISH RAILS.

34	Great Western	34¾	35¾	+ ¾
—	Do. 5 p.c. Pref.	74½	75½	+ ½
14	Ldn., Mid. & Scot. Ord.	14¼	15¼	+ ½
—	Do. 4 p.c. Pref.	37	39	+1
—	Do. 5 p.c. Red. Pref.	50	54	......
—	Do. 4 p.c. Pref., 1923	22½	23½	+1½
8¾	Ldn., North-East. 5 p.c. Pref.-Ord.	9	9½	+ ¼
5	Do. Def.-Ord.	4⅞	5⅜	......
—	Do. 4 p.c. 1st Pref.	24½	26½	+ ½
—	Do. 4 p.c. 2nd Pref.	14	15	+ ½
72¼	Metropolitan	71¾	72¾	......
65	Do. District	64	66	......
35¼	Southern Pref.-Ord.	36½	37½	+ ½
12¼	Do. Def.-Ord.	13¼	13¾	+ ½
81½	Do. 5 p.c. Pref.	84	88	+1
19/7½	Underground Elec. (£1)	19/6	19/9	......
—	Do. Income Bonds	102	107*	......

AMERICAN RAILS.

—	Atchison	60	65	−2
—	Chicago, Milwaukee New	1	2	− ½
—	New York Central	28	33	......
—	Pennsylvania	25	30	......
11	Southern Common	11	14	+2
—	Southern Pacific	22	27	......
97	Union Pacific	93	98	−2

BREWERIES AND DISTILLERIES.

M.U.—April 24.				
24/9	Allsopp £1 Shares	24/0	25/0	−0/3
63/6	Bass, Ratcliff Ord.	62/6	63/6	−0/6
4/0	Brewers of Vancouver	4/3	4/6	+0/6
59/9	City of London Def. (5/-)	6/6	7/0	......
46/6	Courage Ord.	43/6	45/6*	−0/9
53/3	Distillers Ord.	53/0	53/9	......
81/0	Guinness Ord. (£1 units)	82/0	83/0	+0/3
54/0	Hoare and Co.	54/0	55/0	+0/3
58/0	Ind Coope Ord.	56/0	57/0	−1/3
61/9	South African Breweries	61/3	62/3	−0/3
—	Walker (John) Pref.	27/9	28/9	......
44/0	Watney Combe Def.	43/6	44/6	−1/3

INSURANCE.

—	Alliance £20 (£2 4/- p.)	22	23	......
—	Atlas £5 (£1 5/- paid)	12	13*	......
—	Com. Un. (£2½ paid)	21	22	+ ¼
—	Eagle Star Ord. £3	14	15	+ ¼
—	Employers' £1 (5/- paid)	2 11/16	2 15/16	......
—	Gen. Accdt. £5 (£1¼ p.)	15¾	16¼	+ ¼
—	Guardian £3	11½	12½	......
—	L. & Lan. Fire £5 (£2 p.)	28¼	29¼	......
—	Lon. Ass. £2½ (£1¼ p.)	10⅞	11⅜	......
—	N.B. & Mer. £5 (£1¼ p.)	34	35	......
—	Northern £10 (£1 paid)	17¾	18¾	......
—	Phœnix £10 (£1 paid)	15¾	16¾	......
—	Do. £1 (f.p.)	16	17	......
—	Prudential	28	29	......
—	Do. "B" £1 (4/- pd.)	2 15/16	3 3/16	......
—	Royal Exchange	6¾	7¼	......
—	Royal Ins. £1 (10/- pd.)	7½	7¾	......
—	Sun Ins. £10	3⅞	4⅛	......
—	Sun Life £1	5½	6	......
—	Yorkshire 50/- (10/- pd.)	7½	8	......

IRON, COAL AND STEEL.

6/4½	Amal. Anthracite	6/3	6/6	−0/1½
33/9	Babcock Wilcox Ord.	32/3	33/3	−1/6
2/4½	Baldwins	2/3	2/6	......
2/6	Brown (John)	2/3	2/9	......
5/0	Buell Combustion	3/16	¼	− 1/32
1/3	Cammell Laird	0/10½	1/4½	......
64/0	Cory (William)	63/6	64/6	......
2/7½	Dorman Long	2/4½	2/10½	......
12/0	Guest Keen	11/9	12/3	......
0/6	Pease and Partners	0/3	0/9	......
23/6	South Durham Steel	23/0	24/0	......
13/3	Stewarts & Lloyds Def.	13/0	13/6	......
6/1½	Vickers Ord.	5/4½	5/10½*	......

LAND AND INVESTMENT.

16/6	Argentine Land Invest.	13/16	15/16	......
8/0	Do. Southern Land	11/32	15/32	......
—	First Brit. Fixed Trust	32/0	33/0	−0/3
—	Second do.	22/0	22/9	......
7/0	Forestal Land	5/9	6/9	−0/6
19/0	Hudson's Bay Ord.	19/3	20/3	+0/6
⅞	Hyderabad Deccan	¾	1	......
1/6	Pekin Syndicate	1/0	2/0	......
27/6	Sudan Plantations	27/6	28/3	−0/1½

OILS.

M.U.—April 24.				
—	Anglo-American			......
11/3	Anglo-Ecuadorian	11/0	11/6	......
1⅝	Anglo-Egyptian "B"	1 9/16	1 11/16	......
1 15/16	Anglo-Persian Ord	1 29/32	2 1/32	......
27/6	Do. 8 p.c. 1st Pref	27/3	27/9	−0/1½
27/9	Do. 9 p.c. 2nd Pref.	27/3	27/9	−0/3
23/9	Apex Trinidad (5/ shares)	23/6	24/0	+0/1½
½	Attock	7/6	10/6	......
11/6	British Borneo Pet. (10/)	11/3	11/9	......
3/9	British Burmah (8/)	3/9	4/9	......
4/4½	British Controlled	4/3	4/6	......
11/4½	Do. Pref	11/1½	11/7½	+0/1½
3 1/16	Burmah	3 1/32	3 5/32	......
31/10½	Do. 8 p.c. Pref	30/0	31/9*	......
5/6	Canadian Eagle Ord.	4/7½	5/10½	+0/3
9/6	Do. 7 p.c. 1st Pref. ($5)	9/4½	9/10½	......
6/3	Do. 8 p.c Pref.	6/3	7/3	+0/6
2/10½	Kern River (10/)	2/7½	3/1½	......
1 23/32	Lobitos	1 11/16	1¾	......
6/9	Mexican Eagle Ord	7/0	7/3	+0/4½
6/0	Do. 8 p.c. Pref	5/9	6/9	+0/3
6/7½	Do. 7 p.c. 1st Pref (4 pesos)	6/4½	6/10½	......
0/4½	North Caucasian (10/)	0/1½	0/7½	......
—	Pan-American "B"		10	......
10/7½	Phoenix Oil	10/10½	11/4½	+0/4½
5/6	Do. 1/- shares	5/6	6/0	+0/1½
17⅜	Royal Dutch	17½	17¾	− 3/16
2 29/32	Shell Transport	2 25/32	2 27/32	......
11 9/16	Do. 5 p.c. Pref. (£10)	11⅜	11⅝*	......
27/6	Do. 7 p.c. Pref	27/3	27/9	−0/1½
9/6	Steaua Romana	9/3	9/9	......
2/3	Tankers Pref.	2/0	2/6	......
1/9	Trinidad Central	3/9	4/0	......
2⅞	Trinidad Leasehold	2⅞	2 15/16	+ 1/32
1 19/32	V.O.C. Holdings	1 9/16	1⅝	− 1/16
1 19/32	Do. 7 p.c. Pref	1 9/16	1⅝	− 1/16

RUBBERS.

M.U.—April 24.			
11/0	Anglo-Dutch	11/9	+0/3
0/6	Anglo-Java	0/9	......
7/9	Anglo-Malay	8/6	......
1/6	Bukit Mertajam	1/6	......
0/4	Bukit Sembawang	0/3	......
8/9	Grand Central	9/6	+0/6
27/32	Highlands	17/6	+0/9
7/9	Jugra Land	8/1½	......
1¼	Kuala Lumpur	25/0	......
15/32	Linggi	10/3	+0/6
2/0	London Asiatic	2/3	+0/1
13/0	Malacca	13/3	......
18/9	Malayalam	19/3	+0/3
19½	Merliman-Pegoh	10	......
17/0	Rubber Trust	17/10½	+0/4½
15/32	Tandjong	8/9	+0/9
12/6	Tandjong Malim	12/6	......
1½	United Sua Betong	32/3	+1/3
6/9	Vallambrosa	7/0	+0/3

Allagar	8/10½	......	Laras	0/4½	......
Batu Tiga	12/0	+0/9	Laras Deb	17	......
Bernam Per'k	0/2¼	......	Ledbury	17/32	......
Brit. I.G. Trst	14½	......	Manch'r. N.B.	1/6	......
Do. Pref	6	......	N. Hayoep	0/3¾	......
Broome Sel	2/6	......	N. Hummock	9/32	+ 1/32
Chersonese	2/6	+0/1½	P.P.K. (C'y'n)	¼	......
Cicely	2/4½	......	Pataling	8/3	+0/3
Eastern Trst.	12/6	......	Petak (2/)	1/7½	......
F.M.S. Plant.	16/0	......	Rim Malacca	0/9	......
Gen. Ceylon	15/32	− 1/32	Sedenak		......
Glenbervie	7½	......	Soember Ajoe	1/3¾	......
Golden Hope	¾	......	Sungei Siput	0/4½	......
Java Amal	8/0	......	Taiping	1/0	+0/1½
Kamuning	60	......	Telogoredjo	4/10½	......
Kepitigalla	0/3	......	Yam Seng	1/1½	......
Kuala Sel.	1/9	......			

REFRESHMENT AND FOOD.

23/3	Aerated Bread	23/0	23/6	......
23/6	Bovril Def.	23/6	24/6	+0/6
0/7	Crosse & Blackwell	0/4½	0/7½	......
14/6	Home & Colonial (4/-)	14/4½	14/7½	......
1 13/16	Inter. Tea Ord. (5/-)	27/1½	27/10½	+0/1½
18/0	Lovell and Christmas	17/6	18/6	−0/1½
5 11/16	Lyons (J.)	5⅝	5¾	......
—	Mackintosh (J.) Pref.	1 11/32	1 15/32	......
3/3	Maypole Def.	3/1½	3/4½*	......
12/3	Scribbans	14/6	14/9	+0/1½
—	Do. Def.	2/0	2/3	+1½
38/9	Schweppes Ord.	1 15/16	2 1/16	......
23/3	Smithfield Arg. Meat	5/16	⅜	......

Lieutenant-Colonel C. H. Baillie-Wright, father of Norman Baillie-Stewart, who is seriously ill, was reported yesterday to be "getting on very slowly."

SHIPPING.

—	Cairn Line	3/6	4/6	−0/3
—	Cunard Ord.	6/9	7/3	......
—	Elder-Dempster 6% Pref.	0/0	2/0	......
—	Furness Withy	16/9	17/9	......
—	Houlder Pref. (£5). 4-5	4¼	5¼	......
—	P. and O. Def. (£1)	14/3	15/3	−0/3
—	Royal Mail Ord.	1	6	......
—	White Star 6½% Pref.	1/9	2/3	......

TEXTILES AND ARTSILKS.

10/9	Bleachers	10/9	11/3	+0/4½
13/6	Bradford Dyers	13/4½	13/10½	+0/3
7/0	British Celanese Ord.	7/6	8/0	+0/6
8/0	Do. Pref.	8/0	8/6	......
11/9	Calico Printers	11/3	11/9	−0/1½
2¼	Canadian Celanese	2 1/16	2 3/16	+ 1/16
47/6	Coats	47/6	48/0	+0/1½
26/9	Courtaulds	27/6	28/0	−0/1½
1 15/16	English Sewing Cotton	38/0	39/0	......
10/9	Fine Spinners	10/6	11/0	+0/1½
1—	Linen Thread Ord.	23/3	24/3	−0/3
7/9	Lister Ord.	7/6	8/3	......
2 3/16	Snia Viscosa	2 7/32	2 11/32	+ 1/32

TELEGRAPHS, TELEPHONES, WIRELESS

24	Anglo-American Def.	23½	25½	......
81¼	Cables & Wireless 5½% Pf	81½	82½	− ¼
26¼	Do. 7½% "A" Ord.	26¾	27¼	......
10¼	Do. "B" Ord.	10¼	10¾	+ ¼
1 15/32	Marconi Marine	27/9	28/9	+0/1½
6/0	Do. Canada	6/6	7/6	−0/1½
—	Oriental Telephone	2⅞	3⅛	......
7½	Radio Corporation	8	8¼	+ ⅞
3½	Do. Pref.	—	—	......

MISCELLANEOUS INDUSTRIALS.

0/6	African and East. Trade	0/4½	0/10½	......
23/7½	Associated Cement	25/3	26/0*	......
16/0	Associated Electric Ind.	15/0	16/0*	......
—	Do. Lon. Flour Millers	20/4½	22/4½	......
0/9	Baird Television Pf. Ord.	0/9	1/0	+0/1½
11/0	Borax Con. Def.	10/9	11/9	......
11	Brazilian Traction	10¼	10⅞	− 1/16
4 11/16	British-American Tobacco	94/0	94/9	+0/7½
24/7½	British Aluminium	24/0	24/9	......
3/3	British Inter. Pict. (5/-)	3/0	3/6	......
33/6	British Match	33/3	34/0	+0/3
1 21/32	British Portland Cement	2 19/32	2 23/32	......
—	British Power and Light	25/32	29/32	......
36/6	British Oil and Cake	36/0	36/9	......
57/6	Callenders Cable	56/6	58/6	−0/3
—	Carreras	6⅞	7	......
6⅝	Cerebos Ord.	6½	6⅝*	......
—	Crittal's Manufacturing	8/6	9/6	......
1/3	Crystalate Gramo. Ord.	1/4½	1/7½	......
21/0	Dunlop Rubber	22/1½	22/7½	+0/4½
9/0	Electric and Musical	9/3	9/9	+0/3
13/6	Do. 6 p.c. Pref.	5⅛		......
—	Enfield Cable	82/9	84/9	......
28/0	Ever Ready	27/6	28/6	......
19/6	Ford Motor	19/0	19/9	−0/3
—	Gallaher Ord.	40/9	41/9	+0/3
2	General Electric Ord.	39/6	40/6	......
—	Harland Wolff Pref.	2/9	3/3	......
57/0	Harrod's Stores	56/9	57/9	+0/3
6/6	Harrod's (B.A.)	6/3	6/9	......
6 3/16	Henley's Telegraph	6	6¼	......
—	Imperial Airways	27/3	28/0	......
4 19/32	Imperial Tobacco Ord.	92/3	93/0	+0/3
39/0	Do. Canada	38/6	39/6	......
23/10½	Imp. Chem. Indus. Ord.	23/10½	24/4½*	+0/3
5/4½	Do. Def.	5/9	6/0	+0/3
28/0	Do. Pref.	27/10½	28/4½	+0/1½
1 3/16	Internl. Holdings Ord.	1 1/16	1 3/16	− 1/16
17¼	International Nickels	16⅞	17	− ¼
17/6	Johnson and Phillips	17/0	18/0	......
28/4½	Lever 7 p.c. Pref.	28/1½	28/7½	......
51/0	London Brick and F.	51/0	52/0	+0/9
4/0	Napier Ord. (5/-)	3/9	4/6	......
28/6	National Canning	1 11/32	1 15/32	......
—	North American Co.	25	30	......
—	Reckitt Ord.	93/0	94/0	......
9/3	Roneo	11/32	15/32	......
30/3	Salt Union	29/0	31/0	−0/3
14	Shawinigan Water Com.	13½	14½	......
49/3	Spillers Ord.	49/0	50/0	+0/6
31/9	Do. Def.	31/0	31/9	+0/1½
13/3	Swedish Match B	12/0	13/0	−0/3
69/0	Tate and Lyle	68/10½	69/4½	+0/1½
—	Tilling Ord.	54/0	55/0	−0/9
—	Tobacco Trust Ord.	3 15/16	3 15/16*	......
—	Do. Def.	3⅜	3½	− 1/16
45/0	Triplex Glass	43/6	45/6	−0/9
24/0	Unilever Ord.	24/0	24/6	−0/1½
24/0	Do. (N.V.)	24/0	24/5	+0/1½
4/6	United Molasses	5/1½	5/7½	+0/9
39/9	Wallpaper Def.	39/3	40/0	−0/1½
35/9	Wiggins Teape Ord.	34/9	35/9	−0/3
78/0	Woolworth Ord.	78/0	78/6	......
28/4½	Do. Pref.	28/3	28/9	......

* Ex div. † Ex rights. ‡ Cum. div. § Ex bonus.

DUBLIN BUSINESS DONE.

FUNDS AND BANKS STEADY. GUINNESS LOWER. TRAMS PREF. STRONG. INDUSTRIALS IMPROVE.

In Funds 5 p.c. National Loan repeated 107, and 5 p.c. Second Loan gained ¼ at 114¾. 4½ p.c. Land Bonds shed 1/16 at 110⅝ after 110 11/16, and ditto (small lots under £200) unchanged at 110½. 2½ p.c. Consols unaltered at 74⅛. 3½ p.c. War Loan rose ⅜ at 102 after 101 13/16, and ditto Deed 1/16 at 101⅞. Dublin Corporation 5 p.c. Red. repeated 111½.

Bank of Ireland unchanged at 292½. Munster and Leinster shed 2s. 6d. at 95s., National 1½d. at 43s., and Northern "A" was 4s. 6d. better at 97s.

Guinness eased 1s. 4½d. at 81s., after 82s. 6d., 82s. 3d., 82s. 4½d. and 82s.

B. and I. Pref. declined 1s. 4½d. at 11s.

In Rails Great Southern Ord. rose ⅛ at 3⅛ and the Debs. ½ at 36. The Prefs. shed 1 at 5 and the Guaranteed 1½ at 11½.

Dublin Tramways Pref. hardened 7s. 6d. to 10 and the "A" Debs. 1 at 81.

Among Industrials, "Bats" gained 3d. at 94s., Dunlops 9d. at 22s., after 22s. and 21s. 6d.; Chemicals 10½d. at 24s. 4½d., the Deferreds 3½d. at 5s. 11½d., the Prefs. 1½d. at 28s. 1½d., Imperial Tobacco 3d. at 92s. 3d., Irish Civil Service P.B.S. ½ at 38¾, Lever 7 p.c. Pref. 1½d. at 28s. 6d., Maguire and Gatchell Pref. 4s. 4½d. at 70s., Shells 4½d. at 43s. 4½d., and Lever 20 p.c. Pref.-Ord. changed hands at 58s. 6d. Coats eased 3d. at 47s. 6d. after 47s. 9d., and Sewing Cottons 2s. 9d. at 37s. 9d.

"Other business done" will be found at foot of annexed table.

OFFICIAL QUOTATIONS.

5% National Loan (107) 107
5% Second Loan (114¼) 114¾
4½% Land Bonds (110⅝) 110⅝ *¾
Do. (small lots under £200) ...(110½) 110½
2½% Consols...(74⅛) 74⅛
3½% War Loan (101⅞) 101 13/16 *2
Do. Deed (101⅞) 101⅞
Dublin 5% Red. (111½c) 111½c
Bank Stock (292½c) 292½c
Mun. & Lein. (97/6) 95/-
National ...(43/1½) 43/-
Northern A. (92/6) 97/-
Guinness...(82/4½) 82/6 *2/3 *2/4½ *2/- *1/-c
B. & I. Pref. (12/4½) 11/-
G.S. Ord.......(3) 3⅛
Do. Pref.......(6) 5
Do. Guar.......(13) 11½
Do. Deb.......(35½) 36
Dublin Trams Pref. (192/6) 10
Do. A Deb.......(80) 81
B.A.T. ....(93/9) 94/-
Do. 6% 2nd Pref....28/9
Coats...(47/9) 47/9 *7/6
Dunlops (21/3) 22/- *1/6 *2/-
Sew. Cottons (40/6) 37/9
Chemicals..(23/6) 24/4½
Do. Def....(5/8) 5/11½
Do. Pref..(28/-) 28/1½
Imp. Tobac....(92/-) 92/3
Do. C 10% Pref....48/-
Irish Civil Ser. P.B.S. (38½) 38¾
Lever 7% Pref. (28/4½) 28/6
Do. 20% Pref. Ord. 58/6
Maguire & Gatchell Pref. ....(65/7½) 70/-
Shells ......(43/-) 43/4½
Barker (John) & Co. 63/-
Brazilian Traction..$11 1/16
Clyde Valley Elec....35/-
Co. of London Elec. Supply 53/6
Ford Motor 19/10½
Lister & Co. 7/9
Metropolitan Electric Supply Con. Ord..50/6
Modderfontein B ...19/6
Pearl Assurance Ord. "Old" 15⅞
Prudential Assur. A..28¾
Robinson Deep B...33/-
Rolls-Royce 46/10½

* Odd lot, a asked, b bid, c cash.
(Last business done given in parentheses.)

IRISH BANKS' RATE.

Irish Banks' rate (June 30, 1932)	3 %
Loans on Government Stock transferred	2½%
Deposits under £2,000	1 %
Deposits of £2,000 and over	1½%

The rates in the foregoing table are subject to variation.

STOCK EXCHANGE SETTLEMENTS.

Contango		May 8
Ticket		May 9
Intermediate	April 26	May 10
Account Day	April 27	May 11

BELFAST.

Business done:—3½ per cent War Loan, 101 13/16, 102, 1/16, ⅛; 3½ per cent. Conversion Loan, 100⅞; 5 per cent. Conversion Loan, 116⅝; 2½ per cent. Consols, 74⅛; Ulster 4½ per cent. Loan, 109½; Northern Bank "A," 96s. 6d.; Belfast Corporation 3½ per cent. (1935), 100¼; Belfast Corporation 3½ per cent. (1940), 100¼; Belfast Water Commissioners 3½ per cent (1938), 99; York Street Flax Spinning 6 per cent. Pref., 30s.; Inglis Ord., 82s. 6d.; British-American Tobacco Ord., 94s. 6d., 94s. 4½d.; British American Tobacco 6 per cent., 29s. cum. div.; Imperial Tobacco, 92s. 7½d.; Dunlops, 22s. 3d., 21s. 6d.

CORK.

National Loan repeated 107; Second National Loan firmer, 114¾; Land Bonds done at 110 11/16; War Loan improved to 101 13/16; Bank Stock unchanged, 292½; Munster and Leinsters easier, 95s. 0d., closing sellers; Nationals brought 43s. 0d.; Great Southern Ord. dealt in 3⅛; do. Pref., 5; do. Guar. eased to 11½; do. Deb. better at 36; Cash and Co. Ord. buyers, 17s. 0d.; Pref. buyers, 16s. 0d.; Coats Ord. remained 47s. 9d.; Cork Gas buyers 6¾; Gouldings Pref. buyers at 99s. 0d.; Guinness Ord. done at 82s. 4½d., 82s. 6d., 82s. 3d.; T. Lyons and Co. (£4 paid) buyers 30s. 0d., (£5 paid) buyers 51s. 3d.; Ryan and Co. Pref. buyers 5.

INSURANCE SHARES.

BUSINESS DONE IN LONDON.—Alliance, 22 7/16; Atlas (x.d.), 12 9/16; Commercial Union, 21½, ⅜, ⅝, ¾; Eagle Star Ord., 14⅝; Employers', 56/6; General Accident, 16¼; Guardian, 12¼; London and Lancashire Fire, 28½, ¾; London Assurance, 11⅛, 1/16; Northern, 18¼, 1/16; Phoenix, 15; do. £1 (fully paid), 16 5/16, £16 3/6; Prudential, 28½, 9/16, 7/16; do. "B" £1 (4/- paid), 61/3, 4½d.; Royal Exchange, 7, 1/16, 6 29/32; Royal Insurance, 7⅝, 11/16, 19/32; Sun Insurance, 79/6; Sun Life, 5⅛.

BUSINESS DONE IN LIVERPOOL.—Commercial Union, 21½; Guardian, 12; Liverpool and London 4 p.c. Thames and Mersey, 105; London Assurance, 11⅛; Royal Insurance, 7 21/32, ⅝, 13/6, 7½; Sun Insurance, 80/-, 6d.; World Auxiliary, 22/7½.

COMPANY MEETINGS.

NORWICH UNION LIFE INSURANCE SOCIETY.

POPULARITY OF THE SOCIETY'S CONTRACTS.

The 125th annual general meeting of the Norwich Union Life Insurance Society was held yesterday at Norwich.

Mr. Michael Falcon (the President) said that the policyholders would be gratified to note that, with two exceptions, every section of the business showed improvement as compared with the previous year. They might feel satisfied not only with the financial strength of the society, but also with its earning power. The exceptions were the fall in the new business figures and the reduction in the net rate of interest. The insurances in force at the end of the year totalled to £99,945,000.

If interest earnings were to be regarded as stationary on the basis of what could be obtained on British Government Securities at the present time, it was clear that the whole question of rates of premium for new business would need careful consideration. So far as this society was concerned, it was a pleasure to be able to say that, for the two years of the present quinquennium, the earning power during that time had been such as to justify the repetition of interim bonuses for the three years, including 1933, at the full rates declared in 1930. These rates were everywhere regarded as very substantial, and constituted handsome additions to the sums assured.

The total life premium income had increased by £109,000 at £3,601,000. This increase was to the extent of £90,000 due to the home business, and was a distinct indication of the popularity of the society's contracts.

The total funds of the society now amounted to £36,608,000, an increase of some two millions in the year. Taking repayments into account, it was necessary to find a new home for upwards of £2,800,000. This sum had been spread over nearly every classification in the assets. On these investments the society would obtain a gross yield of £5 8s. 3d. per cent. At the 31st December, 1931, Stock Exchange Securities were at their lowest, and it was thought prudent to write out over £1,000,000 sterling to cover the depreciation. When the present balance sheet was drawn up it was found that considerably more than the whole of this depreciation had been recovered and was held in reserve.

The report and accounts were unanimously adopted.

NORWICH UNION FIRE INSURANCE SOCIETY, LIMITED.

SOUND POSITION UNIMPAIRED.

The 135th annual general meeting of the Norwich Union Fire Insurance Society, Ltd., was held on Monday last at Norwich.

Mr. Michael Falcon (the Chairman) said that the difficulties of the past few years became more pronounced in 1932. Businesses of all classes had been adversely affected, and it was only because of the firm foundations upon which insurance companies in this country had been built that those institutions had so far come through this testing period not unscathed, but with the soundness of their structure unimpaired. He could say that that was the case with their society, but shareholders would agree with him that under such conditions it was not to be expected that a business bound up with every class of commercial activity throughout the world should escape some reduction in the volume of its business and in the ratio of profit which it earned. Bearing that in mind in considering the accounts, they would, he hoped, share his view that it was not unsatisfactory that each of them showed a profit balance, even if in the aggregate those profits were reduced.

The fire premium income at £1,966,645 was £39,033 below that of the previous year. In view of the fact that values for fire insurance were fixed by the market price of commodities, which had continued to fall almost in every class and every country, he felt that the reduction was less than might have been expected. The loss experience had not been quite so good, and the ratio rose from 52.26 per cent. to 53.91 per cent. The profit from the account was no more than £14,201, or .72 per cent. of the premiums, a result which was almost entirely due to the adverse experience in North America, both in the United States and Canada. Their home business had been satisfactory, although not so profitable as in the previous year, and in various sections of the general foreign field there had been an improvement.

The premiums in the accident and general account amounted to £1,709,897, which was less by £113,464 than in the previous year, the chief shrinkage being in United States and in the home field. The profit came out at £78,013, which was 4.56 per cent., as against 5.79 per cent. in the previous year, the decrease being due to the unsatisfactory outcome of business in parts of the foreign field, particularly North America. They now had a really sound marine business, and, after closing the year 1931, they were able to transfer £15,000 to profit and loss, the same as in the previous year, thus leaving the marine fund at £193,459, which was 110 per cent. of the year's income of £175,028, and amply provided for all expected liabilities.

PROFIT AND LOSS ACCOUNT.

The transfers from the revenue account totalled £107,214 and the interest item amounted to £194,495. They closed the account with a balance of £414,866, which was some £2,000 more than was brought in at the beginning of the year. Last year they wrote off a very large sum to cover all depreciation, but, as their investments were largely of the gilt-edged class, they naturally participated in the general rise in quotations following the Government conversion operation, and at the end of 1932 they had a substantial gain over their written down book values. No credit for that had, however, been taken in the accounts. Continuous attention had been given to the improvement and extension of the whole organisation, from which it was hoped to reap substantial benefit under better conditions. Economies had been effected and the branch and production organisation at home and in other parts of the world had been extended. A branch had been established in Shanghai to control their business in China, which, in spite of the disturbed situation in that country, had been progressive in recent years. They might regard 1932 as a year of readjustment following the exchange upheavals of its predecessor and the organisation which they had was never more competent or better equipped than at the present time.

The report and accounts were unanimously adopted.

MOTORS AND TEXTILES.

BIRMINGHAM.

Motor shares unsettled by currency doubts and Budget possibilities. Standards, Singers, Rovers and Fords easier. Austins relapsed and recovered. Dunlops good.

Austins	54/6	Lucas	87/9
Do. Prefd.	21/9	Rileys	48/6
Bluemels	18/3	Rolls	46/-
Dennis	17/6	Rovers	4/10½
Enfields	13/3	Singers	14/6
Fords	19/3	S.T.D.	1/7½
Guys	2/1½	Standards	51/9
Humbers	7/4½	Triumphs	3/7½
Leylands	25/3	Dunlops	22/-

MANCHESTER.

Lifeless conditions prevailed among Textiles, but prices were steady.

Bleachers, 10/9-11/3	Courtaulds, 27/3-27/6
Calicos, 11/6-12/-	Dunlops, 22/-22/6
Dyers, 13/3-13/9	Turner & Newall, 24/3-24/9
Cottons, 38/-39/-	Wall Paper Def., 39/3-39/9
Spinners, 10/6-11/-	A. & S. Henry, 7/-7/6
"Slubbers," 5/3-5/6	
Coats, 47/9-48/3	
Velvets, 9/9-10/3	

PRICES OF RECENT ISSUES.

Bowater Deb.	1¼-¾ par.
Christy Bros.	6/6-7/6 prem.
Ditto 6 p.c. Pref.	6d.-1/3 prem.
Danish	2¼-¾ prem.
Derwent Valley Water	1¼-¾ prem.
Essex 3½ p.c.	1-0½ dis.
Lyons Debs.	¼ dis.-½ prem.
Middlesboro' 3½ p.c.	¾-¼ dis.
North Mets.	16/6-17/6 prem.
P. and O. 4½ p.c. Deb.	par-½ prem.
Trinidad 3½ p.c.	1½-2½ prem.
Union Castle	1-½ prem.

The Chief Constable of Oxford announced yesterday that the British Minister for Transport had granted the city's application for a speed limit of thirty miles per hour in the main thoroughfares. This will come into force as soon as the necessary formalities have been completed.

PERFECT ACOUSTIC BALANCE

Flawless rendering of every note. Perfect acoustic balance. Reproduction so utterly true that musical critics give it their whole-hearted approval. Such is Atwater Kent Radio. Radio that brings the artistes right close up. The 7-valve superheterodyne illustrated covers the medium and long wavebands . . . brings in every worth-while European Station.
Price: £32 10/- complete.

Hear Atwater Kent Radio at any dealer's.

ATWATER KENT

Sole I.F.S. Importers: G. A. Brittain, Ltd.
Radio Showrooms: 40 Dawson St., Dublin.

LONDON MINING MARKET STRONG.

GOLD SHARES ACTIVE.

The outstanding feature of the Mining Market yesterday was the marked strength of prices in the Kaffir department, largely on further talk of stabilisation of the pound. Although business was certainly on a broader scale, it was generally conceded that the extent of the advance was partly due to a shortage in the supply of stock.

Once again Johannesburg gave a good lead to the market by cabling buying orders for a long list of issues at the opening of business. Local operators were encouraged to re-enter the market, and further support was received from Paris, and, despite a late set-back due to profit-taking, strong advances were shown all round at the close.

Rhodesian dealers found that interest in their department was centred on a few specialities, there being no real demand for the general run of shares.

An all round advance occurred in Tins following a further rise in the price of metal, which closed £2 higher at £163 per ton. Business in the shares showed little expansion, but some demand existed and quotations were generally small amounts better.

West Australians broadened slightly.

The further advance in silver to 20 7/16d. per ounce had little effect on the producers shares. Burma Corporation were quieter and finished without alteration on balance at 12s. 1½d. Closing prices:—

SOUTH AFRICAN.

M.U. April 24.		
14/6	Afric & Eur	14/9-15/9 + 0/6
1 5/16	Ang-A. Corp	19/1½-19/7½ + 0/7½
5¾	Brakpan	5 15/16-6 1/16 + ⅜
18⅝	Cent. Mining	18⅝-18⅞ + ¼
1⅝	City Deep	1 15/32-1 19/32 + 1/16
2 9/32	Con. Goldf'ds	2 5/16-2⅜ + 3/32
2 5/16	Cons. M.Reef	2⅛-2¼ + 3/32
9/16	Con. M Sel	9/16-⅝ + 1/32
8¾	Crown Mines	9⅛-9¼ + ⅜
3¾	Daggafont'n	3⅞-4 + 3/16
1 27/32	Durban Deep	1 31/32-2 1/32 + 3/32
4⅞	East Geduld	5-5 1/16 + 5/32
23/9	E.RandProp	24/4½-/10½ + 0/1½
5½	Geduld	5 21/32-5 25/32 + 5/32
1 5/16	Gelden Deep	1¼-1⅜ + 1/16
1 23/32	Gen. Mining	1 25/32-1 29/32 + 3/32
2 3/16	Govt M. (5/)	2 7/32-2 11/32 + ⅛
2 9/16	Grootvlei	2⅝-2¾ + ⅛
39/3	Johan Invsts	42/3-43/3 + 2/6
1 9/16	Kleinfontein	1 21/32-1 25/32 + 5/32
1	Knight's	1-1⅛ + 1/16
3⅛	Lace Prop	3¼-3⅜ + ⅛
1⅜	Langlaagte E	27/0-28/0 + 1/0
8/3	Luipards Vlei	8/9-9/3 + 0/4½
2 5/16	Modderfontn	3 7/16-3 9/16 + 5/32
19/6	Modder B.	20/0-21/0 + 0/9
2 9/32	Modder Deep	18/3-19/3 + 0/6
2⅞	Modder East	2⅞-3
2⅞	New S. Areas	2 15/16-3 1/16 + ⅛
1½	Nigel	[illegible]
1 15/16	Nourse	1 15/16-2 1/16
0/3	Oceana Con.	0/4½-0/7½
5½	Rand Mines	5⅝-5¾ + 3/16
51/9	Randfontein	53/0-54/3 + 1/1½
32/0	Robin DeepB	1 23/32-1 25/32 + 1/16
1	Rose Deep	1 1/32-1 5/32 + 1/16
7/4½	Simmer & J.	7/4½-/10½
9/6	S.A. Towns	9/3-9/9
5¼	Springs	5 15/32-5 17/32 + 5/16
20/6	Sth.-W. Af	31/32-1 1/32
8	Sub Nigel	8⅜-8½ + 9/16
4	Trans. Del.B	3⅞-4⅛
1 7/16	Trans Con. L	1 7/16-1 9/16 + ⅛
3 1/16	Union Corp	3⅜-4 + ¼
1¼	Van Ryn	1 5/16-1⅜ + 3/32
1⅝	Do. Deep	1 9/16-1¾ + 3/32
1 9/32	Vereeniging	1¼-1 5/16 + 1/32
21/0	West R. Con	21/6-22/0 + 1/3
1 11/16	West Springs	1⅝-1¾ + 1/16
2½	West Wit Ar	2⅝-2¾ + 3/16
1 5/16	Wit. Deep	1 9/32-1 13/32 + 3/16

RHODESIAN.

M.U. April 24.		
7/3	BechuansEx	7/3-7/9
4/7½	B. M'Kubwa	4/7½-4/10½ + 0/1½
2 3/32	Cam & Motor	2⅛-2 3/16 + 1/32
15/9	Char. B.S.A.	15/9-16/3 + 0/6
20/0	Globe & Phœ	20/3-21/3 + 0/6
4/7½	GoldF.Rhod	4/4½-4/7½
1/6	Loangwa	1/6-1/9 + 0/1½
1/0	Lonely Reef	7/16-9/16
1 7/16	Rezende	1⅜-1½
½	Rhod Katanga	½-⅝
5	Rhokana Corp.	5-5¼
14/3	Roan Antel	14/1½-14/7½
3/1½	Selukwe (2/6)	3/1½-3/7½ + 0/3
12/6	Sherw'd Star	12/0 13/0
27/32	Tangan. Con	27/32-29/32
4⅛	Vic.FallsOrd	4 1/16-4 3/16
39/0	Do. Pref	1 15/16-2 + 1/32
¾	Wankie Col.	1 1/16-1 3/16 + 1/32
1 1/32	Zamb Expl.	⅝-1 1/16 + 1/32

DIAMOND.

10/6	Angola Dia	7/16-9/16
4/9	Cn.D.S.W.A	4/6-5/6
4⅝	DeBeersDef	4¾-5 + 3/16
7⅛	Do. Pref	7-7¼
1 1/16	Jagersf'tein	1 1/16-1 3/16
1⅛	Premier Pref	1⅛-1⅜
3/9	West African	3/6-4/0

AUSTRALIAN.

7/6	Amal. Zinc	5/16-7/16*
24/0	B. Hill Prop	23/9-24/9
1/0	Do. South	1 3/16-1 5/16
1⅛	Elec.Zinc Pf.	1 1/16-1 3/16
6/3	Gt.Boulder(2/)	6/4½-/10½ + 0/1½
17/3	Lake V. Star	17/0-18/0 + 0/6
11/6	Lake V. Inv.	11/0-12/0
8/0	Mount Isa	9/0-10/0
2 13/16	Nth.Bn.Hill	2¾-2⅞
25/6	Sth. Kalgurli	25/0-26/0
7/3	Sulphide Ord	7/0-8/0
9/3	Do. Pref	9/3-10/3
37/6	Wiluna Gold	1 15/16-2 + 3/32
23/3	Zinc Ord (10/)	1 1/16-1 3/16
3½	Do. Pref	3½-3¾

WEST AFRICAN.

38/0	Ashanti (4/-)	38/6-39/0 + 1/3
8/9	Bibiani	9/0-9/6 + 0/9
8/3	Fanti Cons	8/0-8/6

TIN.

MU. April 24		
4/0	Anglo-C. (10/-)	3/6 4/6
6/0	Anglo-Orient	5/6-6/6 − 0/3
9/6	Do Pref	9/0-10/0
12/3	Aramayo	11 7/16-13/16 + 1/16
4/6	Associa'd Tin	4/6-5/0 + 0/3
5/7½	Bisichi	5/3-6/0 + 0/1½
1 7/16	Gopeng	1⅜-1½
15/9	Ipoh	15/6-16/6 + 0/3
9/16	Kaduna Synd	½-⅝
6/9	Kamunting	6/9-7/3 + 0/3
14/6	Kram'tPulai	14/3-15/3 + 0/3
9/6	London Tin	9/3-9/9
15/7½	MalayanT.D	18/9-19/3 + 0/4½
7/16	Naraguta	5/16-7/16
5/6	Pahang(5/)	5/6-6/0 + 0/1½
4/0	Rambutan	⅛-¼
14/6	Renong	14/0-15/0
8/6	Siamese	8/6-9/0 + 0/3
4/3	Tavoy (4/)	4/3-4/9
15/0	Tronoh (5/)	14/9-15/9 + 0/3

COPPER.

7/0	Messina	6/6-7/6
16/3	Mount Lyell	13/0-17/0
3/3	Namaqua	⅛-¼
16¼	RioTinto(£5)	15¾-16¼ − ⅛
3	Tharsis	3 1/16-3 5/16

MISCELLANEOUS.

11/10½	Burma Corp	12/0-12/3
20/0	Champ. Reef	19/9-20/9 + 0/9
10/0	Chos. Corp	9/9-10/9 + 0/3
2/6	Explor.(10/-)	1/9-2/9
3	Min.Sepa't'n	3-3¼
7/0	Min.Crp.Can	6/9-7/9 + 0/3
12/3	Mysore (13/)	13/0-13/6 + 0/9
43/0	Nundydroog	42/9-43/9 + 0/9
6/0	Ooregum	5/6-6/6* + 0/6
21/9	St.J.Del Rey	21/6-22/6 + 0/3
9/9	San Fr'isco	9/6-10/6
6/6	Santa Gert	6/4½-6/10½ − 0/1½
2/6	Tigon Ming.	2/0-3/0
8/-	Trepca (5/0)	8/7½-9/1½ + 0/1½
18/3	Waihi Gold	18/9-19/3 + 0/6

* Ex dividend † Ex Rights. ‡ Ex bonus.

DIVIDENDS AND REPORTS.

Irish Catholic Church Property Insurance.—Report of the directors for year 1932 shows income of £20,914, and expenditure (including provision for income tax and corporation profits tax) of £11,358, leaving a surplus of £9,556. The regular dividend of 5 per cent. per annum, free of income tax, on the paid-up capital of £20,000 (£1,000) was issued on December 31st, 1932. The directors recommend that the balance of the surplus be applied by adding to reserves the sums shown in the revenue accounts and balance sheet, viz.:—To Fire Insurance Fund £2,556, to Employers' Liability Insurance Fund £1,000, to general reserve fund £2,000, and by distributing, in conformity with Article 90, the residue of £3,000. The directors record with deepest regret the loss of their distinguished colleague, Mr. Thomas Sexton, whose death occurred since our last annual meeting. He was the last of the original Board, appointed more than thirty years ago, and was Chairman during all but two years of that period. To his wise supervision and his earnest interest in the company's affairs may be largely attributed its present highly satisfactory position. Mr. Valentine Irwin, the Manager and Secretary of the company, has been co-opted on the Board as a director, and this appointment will be submitted for confirmation at the annual general meeting on the 28th inst. It is considered desirable to amend the Articles of Association of the company by adding to them a new Article (such as is contained in all modern Articles) in the form submitted in the notice of the extraordinary general meeting, which is to take place immediately following the above-mentioned annual general meeting. Mr. Wilfred Fitz-Gerald, the director retiring in rotation, is eligible for reelection. The auditors, Messrs. Kean and Co., chartered accountants, offer themselves for reelection.

Abbots Investment Trust.—Dividend of 2½ per cent., less tax, against 5 per cent.

Bank of Athens.—Dividend of 12 per cent., against 20 per cent.

Babcock and Wilcox.—The accounts of Babcock and Wilcox, Ltd., boilermakers, etc., for the year ended December 31 last show that, after writing off depreciation, general charges, and bad and doubtful debts, manufacturing profits fell from £488,714 to £147,461. Interest on investments, etc., realised £104,164, in contrast with £114,769, and discount and interest, together with transfer fees, realised £34,242, as against £30,489. After deducting rents, rates, taxes, etc., allowing £5,401 (against £4,175) for patents, expenses, and fees, providing £9,000 (as compared with £8,955) for directors' fees, and reserving £52,065 (in contrast with £56,563) for income-tax, there remained a balance of £219,244, as against £569,620 in 1931. The contribution to staff pension fund absorbed £18,432, as compared with £19,857. A sum of £32,671 was brought in, to which was added £125,000 transferred from dividend equalisation fund (thereby reducing this fund to £225,000). As already announced, the directors now recommend a final dividend of 3 per cent., together with a distribution of 1½ per cent. on the profit on sale of investments, which realised £67,532, making a total payment for the twelve months of 9 per cent., leaving £31,056 to be carried forward. For the previous year the final dividend was 7 per cent., making 14 per cent. for the twelve months. The payment of 1½ per cent. will absorb £64,495. The year under review, it is stated, has been the most difficult in the history of the company, and only by carrying on the policy of strictest economy has it been possible to achieve the results shown, which the directors consider satisfactory, having regard to the trade conditions prevailing not only in the United Kingdom, but particularly in other parts of the world on which this company must depend for a large amount of its work. The usual care has been taken to maintain the buildings and plant at the works in a high state of efficiency, renewals and additions having been made, and adequate amounts written off for depreciation. The value of the company's investments in Government securities, shares in other companies, and shares in associated and subsidiary companies is in excess of the figures at which they stand in the balance-sheet. In reply to an inquiry as to whether income-tax will be deducted from the proposed distribution of 1½ per cent., actual, from profits realised on sale of investments, the secretary of Babcock and Wilcox, Ltd., states that the company, not being liable for income-tax thereon, as it is a capital profit, they are not deducting income-tax on this portion of the payment to the shareholders. The letter adds—"Whether the shareholders will ultimately be liable to pay income-tax cannot be definitely stated, as there is a case on this very point before the House of Lords at present for decision—viz., Neumann v. Commissioners of Inland Revenue."

British Oxygen.—Final Ordinary dividend of 3 per cent., making 5 per cent., and a bonus of 1½ per cent., less tax. (For 1931 the total distribution was 3 per cent.)

Bukit Timah Rubber Estates.—Operations during 1932 resulted in a loss of £1,030, to which was added Debenture interest, etc., and the adverse balance of £12,650 brought in, thus increasing the total debit to be carried forward to £16,468. In the preceding year there was a loss of £3,419 before providing for Debenture interest. The last dividend was 2½ per cent. for 1926.

Bovis.—Profit for 1932 £35,828, against £36,603. Ordinary dividend of 1½d. per share (same). Forward, 1,086, against £1,305.

Barsi Light Railway.—Dividend of 2½ per cent. actual in respect of the half-year ended 30th September, 1932, on the old Ordinary Shares Nos. 1 to 72209, inclusive.

Cheviot Rubber.—Dividend of 2½ per cent., less tax. (Nil.)

Dennis Brothers.—Interim dividend of 4d. per share, less tax (same).

Darjeeling Co.—Dividend in respect of year 1932 of 2½ per cent. actual, less tax. (Previous year 10 per cent.)

Hopkinsons.—No final dividend on Ordinary Shares. Interim of 2½ per cent. has been paid. (Previous year final of 2½ per cent., making 5 per cent.)

London and Holyrood Trust.—Final dividend of 1½ per cent. actual, less tax, on Ordinary, making 2½ per cent. for year to March, 1933. (Previous year 3 per cent.)

Langkat Sumatra Rubber.—The accounts for 1932 show a trading loss of £2,624, which, added to the debit of £3,647, increases the total adverse balance to be carried forward to £6,271. In the preceding year there was a total loss of £4,771 after writing £1,000 off abandoned areas. The last dividend was 4 per cent. for 1928.

Labu (F.M.S.) Rubber.—Dividend of 2½ per cent. (Nil.)

Madan and Ireland.—Dividend of 3¾ per cent. on Preference Shares, being arrears of dividend to September 30, 1931.

Metal Agencies.—Final dividend on Ordinary of 7½ per cent., making 10 per cent. Forward, £12,183.

Northern Assurance.—Report of Northern Assurance Co. for 1932 shows total income £6,381,021 (against £6,545,566). Net fire premiums were £2,116,446 (£2,201,421), losses £1,133,608 (£1,197,653), commission, expenses and foreign taxation £1,045,191 (£1,050,561), and, after reserving 50 per cent. of premium income for unexpired risks, there is a deficiency of £19,866. Loss ratio was 53.5 per cent. (against 54.4 per cent.) of premiums, or, after adjustment of unearned premiums, 51.55 per cent. Expense ratio (including commission and all charges) was 49.38 per cent. (47.72 per cent.) Receipts and payments overseas have been taken into account at approximately current rates of exchange, except in the case of U.S.A., where exchange of $4.80 has been maintained. Accident net premiums were £1,619,601 (against £1,619,665), claims £805,042 (49.71 per cent.) and commission and expenses £676,698 (41.78 per cent.), leaving £137,894 (£148,050) to profit and loss. Marine net premiums for 1932 were £784,575 (against £812,963), losses £249,671, expenses £68,848, surplus £466,056 (£546,743). Losses and expenses on accounts of 1931 and previous years £476,824. Underwriting profit £25,000, plus interest £49,746, transferred to profit and loss, leaving marine fund at £941,477, or 120 per cent. of premium income. In Northern life department 1,912 policies were issued for new assurances, £1,122,637 net, yielding annual premiums £39,362 and single premiums £15,174. Premiums were £490,932, and interest £251,430. Claims £383,260, expenses (including commission) £64,554; £166,312 received for annuities granted; funds of life department £7,144,190. London and Scottish new life policies 1,380 for assurances £715,421 net, yielding annual premiums £23,012 and single premiums £7,103. Premiums were £365,523 and interest £207,495; £10,569 was received for annuities. Claims were £463,618, and expenses of management (including commission) £79,050. Funds £4,908,834. Final dividend 9/- per share on Ord., making 17s. (same) and further 7s. 1.97d. per Pref. share (same). Report records the deaths of Brigadier-General Everard Baring, Viscount Brentford and Mr. Henry C. Hambro. To fill vacancies the Aberdeen Board has appointed Mr. William Littlejohn Cook, and the London Board has appointed Lord Glenconner.

National Guarantee and Suretyship Association.—Dividend for the year to December 31 last at the rate of 12½ per cent., less tax, and a special cash bonus of £11,000 actual, which together absorb £19,375, leaving £35,684 to be carried forward.

Oxendale and Co. (Proprietors).—Dividend of 5 per cent. on Preferred Ordinary Shares for year to February 28, 1933, less tax. Forward, £4,606.

Ragalla Tea Estates.—The 1932 report states that the profit, after providing for income tax and writing off the usual £1,000 for depreciation of buildings and machinery, amounted to £11,183 against £19,392 for the previous year, while £3,673 was brought in. The directors have again transferred £3,000 to reserve, and recommend a dividend on the Ordinary shares of 7½ per cent., in contrast with 17½ per cent. for 1931, leaving to be carried forward £3,907.

Petaling Tin.—Interim dividend of 2½ per cent. against 4 per cent.

S. and W. Berisford (Manchester).—Interim Ordinary of 5 per cent. actual, less tax (same).

Scottish and Canadian General Investment.—Final dividend of 3½ per cent. on Ordinary, making 5 per cent. for year to March 31 last. (Previous year final of 4 per cent., making 7 per cent.)

Spillers, Ltd.—Report for the year ended 31st January, 1933, shows a balance of profit available of £400,318, against £352,077. The directors propose that this balance shall be dealt with as follows:—To pay a final dividend of 12½ per cent., making 15 per cent. (same) for the year, on the Ord. stock of the company, less income tax at the rate to be fixed in the forthcoming Budget; to pay a dividend of 10 per cent. on the Defd. Ord. stock of the company, less income tax at the same rate (same); to pay a dividend of 13½ per cent. on the Co. Partnership shares, less income tax at the same rate; and to carry forward to the next account the remaining balance. The directors regret that, as the introduction of the Budget has been delayed, they are unable to state the rate of income tax which will fall to be deducted from the dividends. It will, therefore, not be possible to pay the dividends until the 17th May.

Quebec Power.—The directors have declared a dividend on the Common shares for the quarter ended March 31 last of 25 cents. This compares with 38 cents per share for the same quarter a year ago.

United States Steel Corporation.—Quarterly dividend of 50 cents on the Prefd. stock.

FINANCIAL PARAGRAPHS.

LEGAL TENDER NOTE FUND.

The amount of legal tender notes outstanding on April 22, 1933, was £7,695,860 10s., as compared with £7,767,475 10s. on April 15, 1933. The amount issued during the week was £57,459, and the amount redeemed £129,074.

CANADIAN PACIFIC RAILWAY EARNINGS.

The earnings of the Canadian Pacific Railway for the week ending April 21 amounted to 1,834,000 dollars, being a decrease of £229,000 dollars compared with the same period last year.

FREE STATE AND EGYPT.

The *Dublin Gazette* states that the Provisional commercial agreement made with the Government of Egypt by notes dated 25th-28th July, 1930, is prolonged for a further period of one year from the 16th February, 1933, until the 16th February, 1934, by notes dated 16th-19th February, 1933.

CRUDE OIL PRICES.

The Texas Company has cut its offering price for East Texas crude oil from 50c. to 10c. a barrel. This action followed an order issued by the Texas State Commission fixing the daily maximum allowable production of the East Texas oilfield at 791,000 barrels, as against the present allowable output of 400,000 barrels. The order is effective from yesterday until 10th May.

PERUVIAN CORPORATION.

The scheme of arrangement under Section 153 of the Companies Act, 1929, between the corporation and its Debenture-holders having been sanctioned by the High Court on February 24, 1933, Debenture-holders are requested to present their Debentures to the corporation at its registered office, 144 Leadenhall street, London, E.C.3, in order that a memorandum of the scheme may be attached thereto.

GREAT BOULDER PROPRIETARY.

We are informed by the Great Boulder Proprietary Gold Mines, Ltd., that the tentative offer received to acquire the company's mines on a basis substantially disclosed in recent Press announcements has been declined, the directors being unable to recommend its acceptance to their shareholders.

IRISHMAN'S DIARY.

Kilts and Berets : Howth Head Trams : Postal Services.

A Contract Bridge Player.

Contract Bridge.

Contract bridge players in Dublin, whose number is increasing daily, will be glad to learn that Mr. Bernard Williams, who played recently in the Irish team against England, has been invited by Colonel Buller to play for Southern against Northern England at Newcastle-on-Tyne next week. This is a very high honour for an Irish player; for it puts Mr. Williams directly in the running for a place in the next British team against the United States, and his many friends in Dublin will congratulate him heartily on the tribute which Colonel Buller has paid to his ability. Mr. Williams is one of the most modest of men. Although in the very first flight of contract players, he has not a trace of "side," and I often have known him to enjoy himself playing—and even losing—against some of the veriest rabbits. Aspiring players, whose brains are addled by conventions of all kinds, will be relieved to know that Mr. Williams has very little use for rules of thumb. His play is as original as it is brilliant, and even Mr. Ely Culbertson will find an opponent worthy of his steel, if, and when, the Dublin man has a go at him. Mr. Williams, who married Miss May Mortell, the accomplished Dublin singer, had a commission in the Navy during the War. He is an amateur actor of some distinction; but it is as a bridge player that he excels.

Howth Head Tramway.

The reply of Mr. Lockhart, traffic manager of the G.N.R., to the deputation of Howth Head residents, who interviewed him the other day about the re-opening of the company's electric railway round the Head, caused the residents concerned to take a pessimistic view of their immediate requirements in transport. Living over two miles from the nearest railway station, or from the D.U.T. Company's lines, a friend and his family, owing to the strike, suffered considerable—and they thought temporary—inconvenience. Now, however, that it appears possible that the G.N.R. will permanently shut down a service upon which they have lost many thousands of pounds every year, my friend is really disturbed. He reminds me that the Lucan and Blessington electric railways have gone, and have been substituted by 'bus services. He wants to know why the G.N.R. do not run a similar 'bus service to Baily Post Office; and he adds the suggestion that the company's enclosed track from Baily to Howth could be turned into a concrete road on which the company's 'buses could run with safety.

Mr. Ossian Goulding.

Mr. Ossian Goulding, the second son of Sir Lingard and Lady Goulding, of Hillbrook, Lucan, is one of the younger set seen about a great deal these days. He has been home on vacation from Cambridge since before Easter, and I have noticed him at various sporting and social functions almost every week since. Race meetings, weddings and dances are a few of the activities in which he has been participating recently, and he is very popular at all these gatherings. Mr. Goulding, however, is taking life seriously; for he intends to follow the example of his well-known grandfather—the late Mr. Justice Wright—and adopt the law as a profession. At present he is reading for the English Bar, and in due course he may become as great a lawyer as was Mr. Justice Wright, who in his day was an outstanding figure in the Irish Judiciary. Very probably Mr. Goulding also will distinguish himself at polo—a game at which his father, Sir Lingard Goulding, excels.

Kilts and the Beret.

With reference to a paragraph concerning Lord Ashbourne and the Irish kilt, published in the Diary recently, an inquiry has been made from an address in Cambridge about the sporran. Lord Ashbourne, who is responsible for the modern version of the Irish kilt, does not wear the sporran. He believes that it is a military device, and is not correct with an Irish kilt. It is worn, however, with the Scottish kilt and by the pipers. Though Lord Archie Campbell tried to prove that the sporran belongs to the Scottish kilt from a photograph of an ancient monument, many people are still inclined to doubt the authenticity of the monument. The sporran is usually made of goatskin or leather, but is sometimes made from a badger's head.

Lord Ashbourne's idea of having his kilt made in Paris from Irish material is to influence the French to adopt it. Already a few Frenchmen have done so. His intention also is to convince French people of the merits of Irish materials. As a result of this policy many women have taken to wearing Irish tweed costumes. Chanel, the world-famous designer, of the Rue Cambon, has expressed many of her best numbers in materials of Irish origin. It is not generally known that the bérét, which is worn with the kilt, and became popular with the French, is derived from a Gaelic word—*bairead*, meaning top covering.

The popularity of the Scottish kilt, as worn by the Highland clansmen to-day, dates from the visit of George IV. to Scotland. Originally the shepherd spread his *brath* on the ground, sat on it, and pleated it himself. The Irish kilt, too, is really based on the *brath*, though now it is more practical than in the days of Henry VIII., when a law was passed against the extravagance of having thirty yards of material in it, most of which was in the sleeves.

A Silent Service.

The suggestion put forward under the heading, "A Parliamentary Holiday," that Ministers might, without disadvantage to the State services, absent themselves from the *Dáil*, has inspired a correspondent to remind me that the Ministry of Posts and Telegraphs pursues its occasions in the absence of its ministerial head. During the later period of Mr. Cosgrave's Administration it functioned, under the guidance of its capable Permanent Secretary, without portfolio. Consequently, very little of the valuable time of Free State legislators has been wasted in debate or questions about the working of the Post Office.

The business now undertaken by the Post Office, which has evolved from the simple duty of delivering letters, is so vast and varied that really it deserves publicity; also it deserves an appellation better fitting to embrace all its activities. The service is one with which nearly every soul in the State at some time has to transact business, but this we realise only when the Minister reviews the work of the past year.

The Postal Service.

Regular communication by letter was established during the wars of Shane O'Neil in Elizabeth's reign, when ". . . order was taken that for the more speedie conveiance of letters reciproke, there should be set postes appointed between London and Ireland . . ." This service at first was confined to business of State, but, later on, private letters were carried for fees which even in that period were exorbitant. In Ireland at that time every man with sufficient power and substance had his own known messenger "to run about the country with letters."

In 1656 complaints were made that the troopers in the Army were much wearied for want of a post-house to carry public letters, and Evan Vaughan—really the first postmaster—was appointed to arrange set stages throughout the country and to establish a post-house in Dublin. This, the first post office, stood opposite St. Audöen's Church in High street. By 1670 there were bi-weekly communications with the county towns at fees varying from eightpence to a shilling.

Pepys's Diary records a race in 1653, between Sir William Petty's new ship ("which he hath built upon two keeles") and the Dublin and Holyhead packet-boat, "the best vessel the King hath there." At that time the Irish Treasury were paying £100 annually, to the Postmaster at Holyhead, to help to maintain four "boatmen" on the Packet. Those men were the precursors of our travelling postmen.

Poetry and Fiction.

According to *Whitaker's Book List*, the year 1932 marked some interesting changes in the habits and demands of the reading public. Most notable was the decline in the wares of the poet. While volumes of verse issued by British publishers declined from 608 in 1931 to 491 last year, the output classified as "fiction" rose from 4,259 to 4,646 in 1932. Concurrently the revival of interest in public affairs accounted for an increase of "political" publications from 542 to 702. Grouping all classifications, one discovers the surprising fact that, in spite of hard times, publishers added last year 15,279 new titles to the British bibliography—an increase of 403 on 1931. By contrast, the authors and publishers of the U.S.A. only presented 9,035 new titles—a fall of 1,272 volumes on their output for 1931. Interesting as such figures are from many angles, the really interesting question remains: Who on earth reads the 25,000 or so new lucubrations which are now added every year to the bookshelves of English-speaking readers?

QUIDNUNC.

NAVAN ABBEY CHARTER.

A DOCUMENT OF THE YEAR 1189.

Mr. T. P. Le Fanu, C.B. (President) presided at the quarterly meeting of the Royal Society of Antiquaries of Ireland, yesterday afternoon at 63 Merrion square, Dublin.

A paper by Mr. Eric St. John Brooks, M.A., communicated a charter issued to Navan Abbey about the year 1189 by John de Courcy as Viceroy. In the writer's absence, the paper was read by Mr. Charles McNeill. The charter, discovered recently by Mr. Brooks in one of the bundles of Chancery Miscellanea at the London Public Record Office, was exemplified by John Payne, Bishop of Meath, from the original produced before him at Ardbraccan in 1498. It sets at rest a point on which Ware was in error and Archdall in doubt, and proves that Navan Abbey was in existence and well endowed before the English came over. Its latest benefactor at that time was the well-known Tighernan O Ruairc, husband of Dervorgilla, who had extended his authority from Brefni over Meath, and made his grant as King of Meath. With the assistance of Professor Curtis and the Rev. Paul Walsh, Mr. Brooks has been able to identify a number of the possessions of the Abbey named in the charter.

The Very Rev. Dr. Lawlor, Dean of St. Patrick's, contributed notes on the Deanery of St. Patrick's, in the course of which he said that Rocque's maps of 1756 and 1773 gave some valuable knowledge about the deanery. Having described the internal arrangements of the building, he said that the house which touched the deanery was probably that which was "the little one of Swift's." But there is an apparent collision between Hendrick and Rocque as to that. Hendrick shows a space of land, but there is no sign of a house thereon. Drew follows Hendrick with the significant remark that the land is "ancient deanery." This must mean the Deanery which was in existence in the fifteenth century, and in ruin in 1664. Archbishop King said in 1707 that there was no deanery house since the Reformation, and it was concluded that Hendrick had given us a plan not of his day, but of the Deanery of the seventeenth century.

A collection of exhibits by Dr. Mahr, from the National Museum, was shown.

5 GALLONS OF SCALDING HOT WATER FOR . . . 1D

delivered to your sink or basin in five minutes . . . would be a great convenience. The Sink Heater will do this. Fitted in your home for 2/6 down. See it at the Gas Company's New Showrooms in D'Olier Street, or at George's Street, Dun Laoghaire; or Main Street, Bray.

UNIVERSITY OF DUBLIN.

TRINITY COLLEGE.

SUPPLEMENTAL B.A. DEGREE EXAMINATION. TRINITY TERM, 1933.

The following candidates have passed:—Archer, Aubrey Howard Leslie; Aston, Neville George; Batchen, Donald Ernest; Brennan, Patrick Francis; Carley, Robert William; Carson, Henry Montgomery; de Courcy, Frederick James; Delany, Alfred Frederick Joseph; Dunlop, George; Foote, Thomas; French, Raymond Arthur; Friel, Geoffrey Manning Stewart; Glenn, William James; Greene, Gordon Maurice; Harbinson, James Fegan; Hodgins, John Joseph Albert; Howe, John Malcolm Wood; Jackson, Paul Alexander; Kinlay, Gerald Woulfe Hugh; Landy, Andrew; Langford, Cyril Coplen; Law, Stephen Edward; Lyons, William James; McEnfee, Edward Brendan; McLean, Donald; Medcalf, John Deverell; Mulligan, John Henry; Perrin, Donald Barton Edward; Plant, Mary; Quirke, Arthur Joseph Gerrard; Reside, Edith Alexandra; Shackleton, Desmond; Sher, Louis Oscar; Solomons, Muriel; Stirling, Gwynne Arthur Chetham; Talbot, James Joseph; Wallace, Alice Phœbe Blanche; Warren-Darley, George Thomas; Weir, Percy James Gamble.

SENIOR SOPHISTER TERM EXAMINATION.

Baskin, Ronald Stewart; Fisher, Richard Arthur; Huggett, Desmond Courtenay; Hughes, Cyril James; McCollum, Cyril Ivan; McCullough, John Charles; Nixon, John Capper; Whittaker, William Joseph.

DISMISSAL OF AN ACCOUNTANT.

ACTION AGAINST A COUNCIL.

(BEFORE MR. JUSTICE MEREDITH.)

In the action in which W. A. Doody, Granite Hall, Dun Laoghaire, sues the Corporation of Dun Laoghaire for alleged wrongful dismissal from the office of accountant to that body,

Mr. E. J. Kelly, K.C., with whom was Mr. McGonigal (instructed by Messrs. Sheridan and Kenny) mentioned that, at the end of last term, an application made by Mr. McGonigal on behalf of the defendant borough council that the Free State Minister for Local Government be added as a defendant to the action was refused. Then counsel was unable to say what was the attitude of the Minister to the motion, but he understood now that the Minister was anxious to be represented.

Mr. Kelly said that the attitude of the defendants was that they asked the Minister for leave to dismiss the plaintiff, and they got it. The plaintiff now claimed that the order under which that was done was *ultra vires*. Counsel asked that the Minister should come in and say that the application to dismiss was made to him; that he sanctioned it, and that he stood over it.

Mr. Justice Meredith gave liberty to the Minister for Local Government to attend the hearing of the action.

NEW BISHOP OF WATERFORD.

THE REV. DR. J. KINNANE.

The Pope has appointed the Rev. Dr. Jeremiah Kinnane, Professor of Canon Law in St. Patrick's College, Maynooth, to be Bishop of the Diocese of Waterford, in succession to the Most Rev. Dr. Hackett, whose death took place nearly a year ago. Dr. Kinnane was a popular and highly respected member of the teaching staff of St. Patrick's College. Born at Upperchurch, County Tipperary, forty-eight years ago, he made his early studies at St. Patrick's College, Thurles, and entered the Maynooth College in 1903.

While still a student he was selected in 1909 by the Trustees of the College to prepare himself for the Chair of Canon Law. For this purpose he proceeded to Rome, where he spent two years in the special study of Canon Law at the Apollinare Institute. In 1910 he was ordained priest in the Church of St. Apollinaris, Rome, and in the following year, after having obtained the Doctorate in Canon Law, he returned to Ireland. In 1911 he was formally appointed Professor of Canon Law in Maynooth College, a position which he continued to hold until his present appointment.

In 1914, on the promotion of the Rev. Dr. Harty to the Archbishopric of Cashel, Dr. Kinnane became correspondent in Canon Law to the *Irish Ecclesiastical Record*, and ever since his replies and notes have been a feature of this magazine. In 1917, after the promulgation of the Code of Canon Law, he contributed many articles on the new legislation to the same magazine, and in this way helped to bring to the early notice of the Irish clergy some of the more important changes of discipline which had been introduced. On several occasions he was called upon to give expert advice and evidence on Canon Law in civil cases. In 1914 he was made treasurer of the Maynooth Union, the duties of which office he discharged until 1931.

CONVOY WOOLLEN COMPANY.

PETITION TO REDUCE CAPITAL.

(BEFORE MR. JUSTICE JOHNSTON.)

An application was made by Mr. Overend, K.C., with whom was Mr. Vaughan Wilson (instructed by Messrs. A. and L. Goodbody), on behalf of the Convoy Woollen Company, Ltd., Convoy, County Donegal, for an order directing the proceedings to be taken preliminary to the hearing of a petition for the reduction of the capital of the company.

Counsel said that it appeared that the capital of the company at the date of incorporation in 1904 was £50,000, divided into 20,000 preference shares of £1 each and 30,000 ordinary shares of £1 each. Subsequently the capital was increased to £65,000 by the creation of 15,000 new ordinary shares of £1 each, and the capital of the company now was £65,000, divided into 20,000 5 per cent. cumulative preference shares of £1 each and 45,000 ordinary shares of £1 each.

The company had issued 15,000 preference shares, and no more, and had issued the entire 45,000 ordinary shares, and the sum of £1 per share had been paid up, or was credited as paid up thereon. At a separate meeting of the preference shareholders, which was held on the 7th February, 1933, it was unanimously resolved to consent to the proposed scheme for the reduction of the share capital of the company from £65,000, divided into 20,000 preference shares of £1 each and 45,000 ordinary shares of £1 each, to £45,000, divided into £45,000 ordinary shares of £1, and that the reduction should be effected by cancelling the 5,000 unissued preference shares of £1 each and by paying off at par, as capital in excess of the wants of the company, the £15,000 capital paid up on the remaining 15,000 preference shares of £1 each, and by cancelling these 15,000 preference shares.

The ordinary shareholders passed a similar resolution.

The petition stated that the preference capital proposed to be repaid to the preference shareholders was not required by the company. The company had built up, out of profits, a general reserve fund amounting to £25,000, which, to the extent of £17,560 4s. 7d., was invested mainly in 5 per Cent. War Loan. These investments were still held, and were not required for the business of the company, and the directors were satisfied that any extension or expansion of trade could easily be met out of the company's remaining assets.

Mr. Justice Johnston made an order directing the necessary proceedings to be taken preliminary to the hearing of the petition.

DISMISSED ENGINE DRIVERS.

APPLICATION FOR COMPENSATION.

(BEFORE MR. JUSTICE SULLIVAN, MR. JUSTICE HANNA, AND MR. JUSTICE O'BYRNE.)

Mr. Phelps, K.C., with whom were Mr. E. J. Kelly, K.C., and Mr. J. Healy (instructed by Mr. J. J. McDonald), applied, on behalf of the Great Southern Railways Company, for a conditional order prohibiting Mr. Michael J. Ryan, K.C., from further proceeding in the applications of James Soye, Patrick Dunlea and Edward Geaney for compensation for dismissal from their employment as engine drivers on the ground that his doing so would necessitate the exercise of judicial power, unauthorised by and contrary to Articles 64 and 68 of the Constitution of Saorstat Eireann, and on the further ground that the third schedule of the Railways Act, 1924, in so far as it purported to confer judicial power on Mr. Ryan, was *ultra vires* the articles of the constitution and invalid.

Counsel stated that Mr. Conor Maguire, K.C., was appointed standing arbitrator under the Railways Act, 1924, amended by the Act of 1926. The company, in March, 1931, applied to Mr. Justice O'Byrne for an order to prohibit Mr. Maguire from proceeding with the arbitration pending before him. The application was refused, and the company applied to the Supreme Court to review that order. The Supreme Court made no order on the application, but without prejudice to its renewal upon service of notice on the Attorney-General containing the grounds of the application.

The arbitrator was about to proceed with the arbitration when notice was served upon him by the company of the present proceedings. The Railway Company, being unable to earn anything like its standard revenue, and in pursuance of a policy of economy, gave notices to a number of engine drivers and firemen in 1929 to the number of 121. The company was sorry to lose these men, but there was no help for it, as the expenses of the railway were outrunning the revenue. By agreement with the National Union of Railwaymen and the Amalgamated Society of Locomotive Engineers and Firemen, some men were granted pensions of from 16s. to £1 per week.

Counsel added that the present proceedings involved a large amount of money, as one man claimed £145 a year more than he had been in receipt of. Mr. Conor Maguire had resigned and Mr. Ryan was now the arbitrator. If Mr. Ryan proceeded with the arbitration, he must necessarily go outside any jurisdiction conferred on him by the constitution.

Mr. Rice, K.C., Mr. Geoghegan, K.C., and Mr. P. J. Roe (instructed by the Chief State Solicitor) appeared for the Attorney-General; Mr. Carson, K.C., Mr. W. G. Fallon and Mr. Coughlan (instructed by Mr. J. J. Hickey) for the personal representatives of Henry Gallagher, an applicant who had died since; Mr. Gavan Duffy, K.C., and Mr. D. Fausitt (instructed by Messrs. J. O'Connor and Co.) for 46 other applicants; and Mr. Joseph Gleeson for the National Union of Railwaymen.

Mr. Phelps had not concluded when the Court adjourned until to-day.

NEW CORPORATION FLATS.

The new blocks of flats in Mary's lane, Dublin, were opened to incoming tenants by representatives of the Corporation Housing Department yesterday. Mr. P. J. Dillon, housing superintendent, and Mr. J. Smith, assistant superintendent, handed out keys to the 200 people present. Every flat comprises a living-room, two bedrooms and a bathroom. Electric light is supplied, and there also is a hot and cold water supply.

London straight-run flour has been advanced by 1s. per sack to 25s. 6d. for country delivery and 24s. 6d. London area, excluding quota payment of 2s. 9d. per sack.

IMPROVEMENTS IN DUBLIN.

BIG CORPORATION SCHEMES.

A £300,000 WATER SUPPLY.

A DEPUTATION from the Dublin Corporation, headed by the Lord Mayor, Alderman A. Byrne, waited on the Minister for Local Government yesterday at the Custom House, for the purpose of putting before him a series of proposals.

The first matter had reference to the widening of South Great George's street and Wexford street, and other improvements in that area.

The Minister agreed as to the desirability of the works, but pointed out that there were several legal matters which would have to be gone into before he would be able to give any decision regarding them.

The deputation undertook further to consult the Corporation.

THE MARINE LAKE.

The deputation also mentioned the matter of the Marine Lake at Dollymount, but in the absence of Mr. J. Ryan, who was to be with them, and who was familiar with all the details, it was postponed for his attendance.

The scheme of Mr. Moynihan, the City Surveyor, for an extra water supply to the City of Dublin in the vicinity of Poulaphouca was mentioned It was urged that the time had arrived to take precautions for securing an adequate water supply for the extending city and its increasing population. The pipe line system from Roundwood to Dublin is already working at full capacity, and, in view of the proposal of the Electricity Supply Board to make extensions, which would involve the use of large quantities of water, experts considered it desirable that provision should be made for an alternative scheme to Roundwood. It was estimated that Mr. Moynihan's scheme would cost up to £300,000.

The Minister said that he would have to consult another Minister and another Department of Government, and at a later date he would communicate further with the Corporation regarding it.

REQUEST FOR £100,000.

The relief of unemployment was discussed with the Minister, and the deputation asked for a sum of £100,000 for this purpose.

The Minister expressed his appreciation of what the Corporation proposed, but at the moment he was not prepared to give any definite reply. The provision of the money would depend entirely on what could be made available in the coming Budget.

The deputation included Alderman Thomas Kelly, Alderman Hubbard Clarke, Councillors P. J. Cahill, William O'Hara, David Coyle, and Mr. O'Sullivan.

The City Manager, Mr. G. Sherlock; the Borough Surveyor, Mr. Moynihan; and representatives of various Corporation departments were also present.

LIFE-BOAT BALL.

A LARGE ATTENDANCE.

Under distinguished patronage, a very enjoyable ball was held last night in the Aberdeen Hall of the Gresham Hotel, Dublin, in aid of the funds of the Royal National Lifeboat Institution. The ballroom was attractively decorated for the occasion with the lifeboat flag, while miniature flags were placed on each of the tables. A capable committee which had charge of the arrangements included Mrs. David Barry, Mrs. Gerald Byrne, Miss E. St. C. Goodbody, Miss Audrey Moran, Miss S. Sexton, Miss Pat. O'Connor, Miss E. Wall, Mrs. C. G. Warner, Miss Greta Cameron, Major A. Whewell, Mr. J. F. Boydell (Honorary Treasurer), and Mr. T. L. M. Fuge (District Organising Secretary).

Dancing, which commenced at 10 p.m., was continued until an early hour in the morning. Towards midnight an excellent supper was served, and among the attractions of the evening was a raffle for a silk dressing gown.

Those present included: Mrs. David Barry, who wore a handsome black ensemble; Mrs. Upton (wife of District Inspector Commander J. M. Upton, R.D., R.N.V.R.) wore a becoming white angel skin lace gown; Mrs. Fuge, who had a smart gown of rose-coloured satin. Mrs. Walter Baird chose a black toilette, and Mrs. Bigger was attired in white lace. Miss P. Fitzherbert's cyclamen crepe gown had white organdie puffs; a white cape was worn by Miss Audrey Moran with a red velvet gown. Miss Maxwell chose a gown of pale blue crepe; Miss Esmonde was wearing a white lace cape with her black gown, while Miss Marnan was in cedar brown velvet with a coatee to match.

Royal blue crepe, trimmed with white, was worn by Miss Alice Reilly; Miss Parker Hutchinson wore a red cape with her white frock, and Mrs. Waller came in a fashionable brown lace and georgette gown. Miss Hickey wore violet velvet with a white cape; Mrs. Enderby's pretty gown was of pale blue angel skin, and a scarlet marocain gown with a gold satin cape was worn by Miss Goodbody. Miss Sheila Sexton was smartly attired in a blue frilled lace gown and Miss Betty White's parchment lace gown had a capelet to match. Miss E. Wall wore an Oriental shawl with her royal blue lace gown, while Mrs. Woods chose a smart black gown and capelet to match. A gown of black georgette relieved with emerald green was worn by Mrs. Gill. Mrs. McGuire wore a charming white and blue flowered organdie gown. Gold and white brocade was worn by Miss Cowper; Miss N. Gregory and Miss Hipwell were both attired in black, and Mrs. Pennefeather wore a pretty white satin gown.

Also present were:—Lord and Lady Bellew, Lady Coghill, Mr. R. J. Duggan, Mr. T. Byrne, Mr. and Mrs. U. P. Byrne, Monsieur Pierre Guerlet, Mr. and Mrs. David Barry, Miss Moran, General W. E. and Mrs. Murphy, the Countess of Meath, Mr. C. R. Moore, Herr von Dehn, Major Arthur Whewell, Mr. and Mrs. Boland, Dr. Harbison, Major Waller, Major Enderby, Mr. Cecil Hodson, Mr. Hickey, Mr. Gogarty, Dr. Moore, Mr. Dermod O'Brien, P.R.H.A.; Mr. F. Byrne, Monsieur Gourley (French Minister), Mr. and Mrs. Simcox, Mr. Leigh, Miss Sexton, Mr. S. Moran, Mr. Dermot Tyson, Mr. E. A. McGuire, Mr. R. E. McDonnell, Miss Cooper, Colonel Currell, Mrs. Woods, Mr. E. Concannon, Mr. and Mrs. David Plunkett, Mr. and Mrs. Anderson, Mr. Gaskell, Sir Ernest Goff, Miss Gregory, Mr. Alex. Smith, Mr. J. S. Murdock and Miss B. Pierce.

PLANT PATHOLOGY.

BOYLE MEDAL FOR PROFESSOR P. A. MURPHY.

At a special scientific meeting of the Royal Dublin Society, held yesterday afternoon at Ballsbridge, the award was announced of the Boyle Medal to Professor Paul A. Murphy, D.Sc., in recognition of his work in plant pathology. This medal will be formally presented to Professor Murphy by the President of the Society, Viscount Powerscourt, K.P., at a special meeting to be held during Spring Show week.

At an ordinary scientific meeting, held also yesterday afternoon, Miss Phyllis Clinch and Mr. J. B. Loughnane presented to the members present a paper dealing with the crinkle disease of potatoes and its constituents or associated viruses. The report of the Radium Committee for the year 1932 was presented.

CHURCH SERVICES.

ST. PATRICK'S CATHEDRAL.—Morning Service at 10 o'clock. Psalm, 119 (vv. 121-136). Jubilate, 9. Litany. Hymn, 498. Evening Service at 4 o'clock. Men's voices. Magnificat, Nunc Dimittis, Chants, 25, 2. Anthem, "Incline thine ear," Himmel, 256.

CHRIST CHURCH CATHEDRAL.—Morning Prayer at 10.45 o'clock. Hymn, 521. Litany. Evening Prayer at 3 o'clock. Nunc Dimittis, 38. Anthem, "Thou shalt shew me," Goldwin.

THE MAGDALEN CHURCH, LOWER LEESON STREET.—The Church's Ministry of Healing. Holy Communion at 8 a.m. Healing Service and address at 3 p.m. The Rev. N. H. F. Waring.

FIRST CHURCH OF CHRIST, SCIENTIST, Dublin—Lower Baggot street (branch Church of the Mother Church, the First Church of Christ, Scientist, in Boston, Mass.).—Services—Sunday, 11.30 a.m. and 7 p.m.; Sunday School, 11.30 a.m. Wednesday—Testimony Meeting, 8 p.m. Christian Science Reading Room, same address, open free to the public daily from 11 a.m.

The captain of a Spanish ship was fined £50 and costs at Belfast yesterday for contraventions of the Board of Trade regulations in the loading of his ship with grain.

STAMPS OF THE WEEK.

VATICAN ISSUE COMMEMORATING THE HOLY YEAR.

From the Mint Stamp Company, 74 Grafton street, Dublin, we have received the following interesting stamps for illustration, which have reached them since last week through their agents abroad:—

HONG KONG (1933)—12 cents. Script watermark. (3d.)

ITALY (1933)—Pneumatic post. 15c. and 35c. (Pair, 3½d.)

MARTINIQUE (1933)—New issue. 1, 2, 4, 5, 10, 15, 20, 25, 30, 40, 45 and 50 centimes. (Set of 12, 1s.) 65, 75 and 90 centimes, 1, 1.50, 2 and 3 francs. (Set of 7, 3s. 10d.) 5, 10 and 20 francs. (Set of 3, 12s. 9d.) Postage dues, 5, 10, 20, 25, 30, 45, 50 and 60 centimes. (Set of 8, 1s. 2d.) 1, 2 and 3 francs. (Set of 3, 2s. 8d.)

VATICAN CITY (April, 1933)—Commemorating the Holy Year. The design of each of the four values—25+10 cents, green; 75+15 cents, red; 80+20 cents, brown; and 1 lira 25+25 cents, blue—depicts the Cross illuminating the world. They were sold at a premium, the balance being devoted to missionary funds. The postal authorities had queues of collectors waiting to secure sets of these stamps. At present the set of four is changing hands at 3s.

REGNO D'ITALIA
POSTA PNEUMATICA
CENT. 35
REGNO D'ITALIA
POSTA PNEUMATICA
CENT. 15
MARTINIQUE
2
MARTINIQUE
4
MARTINIQUE
RF
20
2
PAR AVION
PER VLIEGTUIG

ELUSIVE STAMPS.

IRISH FREE STATE—In 1923 Messrs. Harrison, London, supplied the English ½d., 1d., 1½d. and 2d. values in sealed rolls, over printed "Saorstat Eireann, 1922," for sale in the automatic machines. In every strip of ten stamps taken from these rolls an interesting variety will be found—viz., one stamp with a "long 1" in the date 1922. We illustrate a pair of the 2d. value, showing the normal and variety. (Pairs, 1s.)

ETIQUETTES AERIENNES.

BELGIUM—Two types issued to date. In 1927. First design black on blue, perf. 11½. In sheets of 64. Inscribed in three lines, "Par Avion per Vliegtuig mit Flugpost," surrounded by frame line. Second issue as illustrated. Lettering in white on blue. (2d.)

FROM THE LEGAL DIARY.

LAW NOTICES—Wednesday, April 26.

AN CHUIRT BHREITHEAMHNAIS UACHTARACH.
(The Supreme Court.)

At 11 o'clock. Appeals. For Hearing—O'Shaughnessy v. Lovell and Christmas, Ltd.; in re Fox, a bankrupt. After the above Appeals have been disposed of the following cases will be listed for hearing:—Leggett and ors. v. the Irish Sailors' and Soldiers' Land Trust and anor. (part heard); in re National Health Insurance Acts, Limerick Co. Council v. the Irish Insurance Commissioners and ors.

AN CLARATHOIR DO'N PRIMH-BHREITHEAMH.
(The Registrar to the Chief Justice.)

Before Mr. Perry, at 11.30 o'clock—Consider bidding, G.S.

Before Dr. Webb, Assistant Registrar, at 11.30 o'clock—M'Quillan, minors; Flynn, minors; Atkinson, minors; D'Arcy, minors.

Before Mr. Magahan, at 11.30 o'clock—Vch. ac. T. F. O'Connor Rooney.

AN ARD-CHUIRT BHREITHEAMHNAIS.
(The High Court.)

In Court 5. at 11 o'clock. On Notice—Fitzpatrick, decd., Reade v. Kiernan (Hoey and Denning); same matter and cause (Sheridan and Kenny).

Court 6. At 11 o'clock. Motions—Moonan v. Maguire. Summons—Munster and Leinster Bank v. Barnes. Action—Dillon v. Dillon.

For Thursday, 27th April. Action (and motion)—National Bank, Ltd., v. Thompson.

For Friday, 28th April (at conclusion of Bankruptcy list). Motion—M'Grath v. Lynch. Summonses—Lyons and Co., Ltd., v. Slattery; Ogilvie and Moore, Ltd., v. same.

For Tuesday, 2nd May. Summonses—Unemployment Insurance Act, 1920, and Leix County Council; National Health Insurance Act, 1911, and same.

For Wednesday, 3rd May. Action—Parkes v. M'Grath.

For Thursday, 4th May. Action—Cole v. Kent.

For Tuesday, 9th May. Action—Twaddle v. M'Cord (to be mentioned). Motion—De Lacy Smyth v. Attorney-General.

For Wednesday, 10th May. Action—M'Givern v. Keller.

For Thursday, 11th May. Action—Killoran v. Allen.

For Tuesday, 16th May. Motions—Co's. Act, 1908, and Irish Industrial and Agricultural Fair, Cork, 1932 (part heard); Co's. Act, 1908, and same.

For Wednesday, 17th May. Action—O'Neill v. Lowe.

In Court 1. 1, the State (G.S. Railways) v. Conor Maguire, Esq., S.C., and in the matter of the Courts of Justice Act, 1924, at hearing; 2 same v. same; 3 same v. Michael Ryan, Esq., S.C.

TRIALS BY JURY.

The following Actions will appear in the list for Monday next, 1st May, and subsequent days. Jury—Kane v. Moran (personal injuries); Devery v. Devery (matrimonial); Keeffe v. Walsh (slander); Bellingham v. Toombs (personal injuries); Costello v. Gorman (personal injuries); Kelly and anor. v. same (personal injuries); Lynch v. Marine Omnibus Co., Ltd. (personal injuries); O'Malley v. Faragher and anor. (probate); M'Grath v. Roche (personal injuries); Dwyer v. Carroll (personal injuries); Leech v. Lynch (personal injuries); Meade v. Smyth and anor. (slander); O'Connor v. M'Ginn (personal injuries); Doyle v. Hogan (personal injuries); Murphy v. Corr (personal injuries); Brown v. Foley (personal injuries); Coffey v. O'Callaghan (slander); M'Veigh v. O'Byrne (personal injuries); James v. Henry (personal injuries); Healy v. Clarkin (personal injuries); Triston v. Lord Mayor, Aldermen and Burgesses of the City of Dublin (personal injuries); Hanly v. Doran and anor. (probate); Hughes v. the D.U.T. Co. (1896), Ltd., and anor. (personal injuries); Mullan v. Creery (personal injuries); Snell v. Birch (personal injuries); M'Keogh v. Ryan (seduction); Fogarty v. Kiely (personal injuries); Sargent v. Associated Irish Cinemas, Ltd. (malicious prosecution); Griffith v. O'Reilly (Lord Campbell's Act); Blood v. Furey and anor. (personal injuries).

MAISTIR NA hARD-CHUIRTE.
(The Master of the High Court.)

Before the Master, at 11 o'clock. Motions of course. Summonses—The National Bank, Ltd., v. Million; same v. Bolger; Free v. Fitzgerald; Maughan v. Purcell; Henebery v. Morrissey; Drea v. Kearney; Doyle v. Moloney; Jackson, Stops and Joyce v. Berridge; the National Bank, Ltd., v. Maher; Conroy v. Laurence Conroy and Son, Ltd.; McNeany v. Gannon. On notice—Moynihan v. Houlihan.

OIFIG AN MHAISTIR-MHEASAIREACHTA.
(The Taxing Masters' Office.)

Master Denning, at 11 o'clock—Ex parte taxations—Lysaght, minors (G.S.), Darley, Orpen and Synott; Commercial Banking Co. v. Foley, P. F. O'Reilly; Young v. Young, J. H. Walsh and Co.

Master O'Hanlon, at 11 o'clock—McInerney v. Healy, F. F. Cullinan; O'Neill's estate, Darley, Orpen and Synott; Casement v. London Express Newspaper, H. H. Charles.

OIFIG AN SCRUDORA
(The Examiner's Office.)

Mr. Healy (Room 113), at 11 o'clock—National Bank, Ltd., v. de Blaquire: Co.'s Act and W. and E. Jacob and Co., Ltd., and reduced; E. Burke, deceased, Corrigan v. Corrigan; W. Anglim, deceased, Dargan v. Curran; Morrison v. Ring; National City Bank, Ltd., v. Sillett; National Surety Co. v. Kelly; Bank of Ireland v. Quinn.

Mr. Adderley (Room 103), at 11 o'clock—W. Baggott, deceased, Baggott v. Kennedy; J. Murphy, deceased, Prendergast v. Murphy; Scanlan v. McCarthy; J. A. Fitzgerald, deceased, Fitzpatrick v. McCarthy; D. Madden, deceased, Munster and Leinster Bank, Ltd., v. Sheridan.

Mr. Greville (Room 110), at 11 o'clock—National Bank, Ltd., v. Ryan; Kirwan v. Kirwan; McDonough v. McDonough; Munster and Leinster Bank, Ltd., v. Barnes; J. Connolly, deceased, Connolly v. Connolly; Ulster Bank, Ltd., v. McMahon; Brett v. Brett.

Mr. Crump (Room 106), at 11 o'clock—J. H. Pasley, deceased, Pasley v. Pasley.

Mr. Murtagh (Room 108), at 11 o'clock—National Bank, Ltd. v. Beirne.

BANKRUPTCY.
(Before the Registrar.)

At 11 o'clock—Mullins, vouch account, Collins and Son; arrangement, prove debts and vouch, Horan and Devine; arrangement, account comp., Collins and Son; Carroll, vouch account, A. Cox; arrangement, account comp., J. Moran; arrangement, account comp., Hunter and Burland; Fallon, account comp., C. B. W. Boyle; arrangement, inquiry; S. G. Rutherford

IRISH LAND COMMISSION
Examiners' Chambers, at 93 Merrion square, W.

Before Mr. Grove White, at 11 o'clock—E. G. Daniell (S.4690, 6188, 6465), vouch.

At 89 Merrion square, W.

Before Mr. Dawson, at 3 o'clock—E. Barry (S.2293), discharge rulings.

Before Mr. O'Byrne, at 11 o'clock—Sir R. Neville Constance and others, contd., etc. (S.1487) vouch.

Before Mr. Tyrell, at 11 o'clock—Bor. (S.5940), vouch.

Before Miss Phelan, at 3 o'clock—P. O'Rourke (S.6566), vouch.

CIRCUIT CRIMINAL COURT.
(Green street.)

At 11 o'clock—Jurors Nos. 1 to 150 are required to attend this day. Absent jurors may be fined. Jurors Nos. 151 to 300 need not attend until Monday, 1st May.

AN CHUIRT BHREITHEAMHNAIS CHUARDA
(Circuit Court of Justice.)

Before Judge Davitt, at the Law Courts, Chancery place. In Court No. 7, at 11 o'clock. Equity—Matthew Kinsella, a minor; Agnes Dunne, a minor; Elizabeth Denton, a minor; John Kevin Hegarty, a minor; Arthur Parker, a minor; Mary Christina Byrne, a minor; John Keddy, a minor; Sarah Murphy, a minor; Elizabeth Lee, a minor; Christina Kelly, a minor; Thomas William Pierce, a minor; Mary Geraghty, a minor; John Archer, a minor; Patrick Cooling, a minor; Sammon, minors; William Egan, a minor; Fitzpatrick, minors; Hoare, minors; Norton, minors; Josephine Sullivan, a minor; John Joseph Brown, a minor; Reilly, minors; James Joseph Stillman, a minor; Mary Margaret Byrne, a minor; Joseph Eakins, a minor; Catherine Anne Cahill; Monks and others v. Monks; Kirwan v. Davidson; Dowling v. Hurley; Moore v. Ledwidge Teeling and another v. Hegarty (Testamentary Civil Bill); Kavanagh v. Kavanagh, ditto.

Before Judge Moonan, at the Law Courts, Chancery place. In Court No. 8, at 11 o'clock. Motions—Savino v. Ellis; Phœnix Assurance Co. v. Four Courts Hotel. Applications for Summary Judgment—Lindsay v. Flood; Hunt v. Walker; Connolly v. Farrelly. Civil Actions—Steveley v. Bodin (at hearing), 1539; Flynn v. Dowling (2/3/'31), Aungier, Colgan and Kelly and Co. v. Jackson, No. 1308; Howe v. Watchman, No. 1318; Handelman v. Garland, No. 1319; Milne v. Kinnear, No. 1321; same v. same (ejectment), No. 1322; Leahy v. Virtue, No. 1324 (settled); O'Boyle v. Plunkett, No. 1328

Before Judge Davitt, at the Law Courts, Chancery place In Court No. 7. For Thursday, 27th April, at 11 o'clock. Workmen's Compensation Act, 1906—Alex. Malcolm and Co., Ltd., applicants, John Findlay, respondent; John Slattery, applicant, J. E. Mills, Ltd., respondents; John Bracken, applicant, Edward A. Margetson, respondent; George Curry, applicant, P. Donnelly and Sons, Ltd., respondents; John Costello, applicant, Dublin Trawling Co., respondents; Michael Cloney, applicant, De Selby Quarries, Ltd., respondents; James Fitzgerald, applicant, G.N. Railway Co., respondents; John Murphy, applicant, Christopher Forde, respondent; K. M. Moran, applicant, Frederick Norgrove, respondent; Mary Miller, applicant, Electricity Supply Board, respondents; Joseph Rafter, applicant, Edward Wiggins and Co., Ltd., respondents; Rudolph Squires, applicant, D.U. Tram Co., Ltd., respondents.

Before Judge Moonan, at the Law Courts, Chancery place. In Court No. 8. For Thursday, 27th of April, at 11 o'clock. Applications for Summary Judgment—M'Farland v. O'Beirne; Best v. Sweeney. Civil Actions—Donegan v. McClintock, 1279; G.S. Rlys. v. White, 1585; same v. same (ejectment), 2644; White v. M'Caffrey (ejectment), 2025; E.S. Board v. Newman, 1257; Byrne v. Furey, 1276.

Before Judge Davitt, at the Law Courts, Chancery place. In Court No 7. For Friday, 28th April, at 11 o'clock. Workmen's Compensation Act, 1906—Anthony Anthony, applicant, Richard W. Vereker, respondent; Patrick Barnes, applicant, C. Jones and Sons, Ltd., respondents; James Brou, applicant, Peter O'Toole, respondent; B. and I. S. Packet Co., applicants, Joseph J. Ward, respondent; Francis Battersby, applicant, H. and J. Martin, Ltd., respondents; Thomas Byrne, applicant, Western Trinidad Co., respondents; Joseph Coleman, applicant, Collen Bros., Ltd., respondents; Christopher Delany, applicant, George Squire and Co., respondents; Anne Deegan, applicant, Lemon and Co., Ltd., respondents; G.S. Railways Co., applicants, John Kelly, respondent; Patrick Gray, applicant, Hallett, Ingram and Co., Ltd., respondents; Irish Ex-Service Men's Industries, applicants, Thomas Flanagan, respondent.

Before Judge Davitt, at the Law Courts, Chancery place. In Court No. 7. For Monday, 1st May, at 11 o'clock a.m. Workmen's Compensation Act, 1906—Michael Lawes, applicant, Corporation of Dublin, respondents; Denis Farrell, applicant, Palgrave, Murphy, Ltd., respondents; Mary M'Cabe applicant, J. and P. Good, Ltd., respondents; Margaret Mulryan, applicant, Mary M'Crystal, respondent; Patrick M'Keown, applicant, David Davies, respondent; Michael Nolan, applicant, James Winstanley, Ltd., respondents; Helena Nathan, applicant, J. W. Dowling, Ltd., respondents; Michael J. O'Neill, applicant, Jacksons, Ltd., respondents; Palgrave, Murphy, Ltd., applicants, John Byrne, respondents; Charles Quinn, applicant, John Ryan and Co., respondents; James Redmond, applicant, Adelaide Hospital, respondents; Christopher Ryan, applicant, J. and P. Good, Ltd., respondents.

AN CLARATHOIR CONTAE.
(The County Registrar.)

At 12.30 o'clock—Doyle v. Durney (equity); Murray v. Beglin (tax costs).

I DTIGH NA CUIRTE DUITHCHE PRIOMH-CHATHARDHA
(Metropolitan District Courthouse).

Before Mr. Cussen. Court for Civil Proceedings. For Thursday, 27th April, at Court No. 3, Inns quay, at 10.30 o'clock—Defended Civil Processes, entered for the 25th April. For Friday, 28th April, at 2 o'clock, at Court No. 1, Inns quay—Ejectment Processes, entered for 25th April, and adjourned Ejectments.

When Henry Bond (19), of 25 Stafford street, Dublin, was brought to the Mater Hospital yesterday he was suffering from severe leg injury and shock, as the result of a motor car colliding with a pony and trap which he was driving in Sherrard street. The motor and pony car were both badly damaged.

ON THE WIRELESS

Daily Programme Review.

(CONDUCTED BY OBBLIGATO.)

DUBLIN: Lecture Recital by Grace O'Brien, 7.30.

BELFAST: Concert from the Museum, 3.30.

NATIONAL: "Coriolanus," Part I., 9.35.

REGIONAL: Organ Recital by G. D. Cunningham, 1.15.

SCOTTISH REGIONAL: The William Morris Choir, 9.

TRIESTE: Opera, "Lucretia Borgia" (Donizetti), 8.45.

ROME: Opera, "Il Trovatore," 8.45.

THE B.B.C. will present "Coriolanus," as it has presented some other Shakespeare plays, in two parts. The first half will be done in the National programme to-night. For its productions of a dramatic nature the B.B.C. now has at call a number of artistes whose names are known almost exclusively in connection with work before the microphone. For the two principal parts in "Coriolanus," however, it has engaged two distinguished ornaments of the theatrical stage: Leon Quatermain as Coriolanus, and Sybil Thorndike, a great tragic actress, as Volumnia, that striking example of a Roman matron.

"Coriolanus" was written in one of the last few years of Shakespeare's writing activity—probably in 1608—and it is the third of the Roman plays based on North's translation of Plutarch. Apart from the grandeur of its tragic movement the play has several points of technical interest, such as the expert skill with which Shakespeare by that time in his career was able to fleck the lofty expression of his theme with those comic touches which are a curiosity of English drama, still regarded by French critics as shocking, and a blot on Shakespeare's claim to pre-eminence as a tragic author.

With most readers, however, the main or the distinguishing impression with regard to the text is an extraordinary sense of sincere conviction to be found in the aristocratic utterances of Coriolanus, especially in his every allusion to the mob. It is difficult to recall any other speeches in the plays which seem to say so strongly that Shakespeare was expressing his own personal convictions, and writing these expressions with gusto. He shows Coriolanus as unwise in the strictness with which he rules his conduct to his convictions; but Shakespeare certainly relished the opportunity to write the phrases that he gives to Coriolanus.

It need not be assumed that Shakespeare was always burning with these convictions. Something may have happened about that time to cause him to be extraordinarily bitter on the subject of popular clamour. May it even have been that the crowd at the theatre in which he was interested was yelling for a type of play which he, now a consciously great dramatist, did not care to write?

The play is one of those with regard to which some advantage should be expected from performance in the broadcasting studios, as compared with the average theatre performance. Mob scenes and battlefield scenes, for example, ought to come with better illusion; and many of these are brief, or, as one may say, more or less mobile—a state of affairs more manageable in the studios than on the theatre stage.

TO-DAY'S PROGRAMMES.

ATHLONE AND CORK—413 Metres.

1.20-2.0—Time, Stock Exchange List, Weather and Gramaphone Concert. **6.0**—Children's Hour: Eileen Knowles and Co. present "William Tell" (Rossini), adapted for the children. **6.45**—News. **7.0**—Gaedhilg. **7.15**—German. **7.30**—Time. Lecture Recital: Grace O'Brien: "Dance Rhythms in Old Music"—Jig and Reel (Irish), Gigue (Graun). Sarabande and Gavotte (Bach), Tempo di Ballo (Scarlatti), Menuet (Haydn), L'Egyptienne (Rameau).

8.0—C. Glendon Hearne (baritone): Bedouin Love Song (Pinsuti); Ever so Far Away (Braun); A Summer Night (Thomas); Remembrance and Regret (Newton). **8.15**—Orchestra: Les Petits Riens (Mozart). **8.35**—Bridie Molony (soprano): The Fiddler of June (Elliott); Sweet and Low (Johnson); Just Because the Violets (K. Russell); Love in Lilac Time; As You Pass By (K. Russell). **8.50**—Treasa Nic Chormaic (harp). **9.10**—Orchestra. **9.30**—P. J. O'Toole (tenor); Linetta (Gheel); Down by the Sally Gardens (Hughes); Fairing (Martin); Flower and a Song (Russell); Here in the Quiet Hills (Carne); Brown Bird Singing (Wood). **9.45**—Sponsored Programme. **10.45**—Time, News, Weather and close down.

BELFAST—242.3 Metres (1,238 Kc.) (1 Kw.).

10.15—The Daily Service. **10.30**—National Programme. **3.30**—An Orchestral Concert: Fred C. Hughes (tenor), the Belfast Wireless Symphony Orchestra (Conductor, E. Godfrey Brown). **5.15**—Children's Hour. **5.55**—Agricultural Market Prices for Northern Ireland. **6.0**—News. **6.30**—National Programme. **7.5-7.25**—Farmers' Talk: Mr. E. Turner—"Control of Disease and Insect Pests." **7.30**—National Programme.

8.0—Variety. **9.0**—News. **9.20**—National Programme. **11.5**—Weather Forecast for Northern Ireland. **11.7-12.0**—National Programme.

NORTH REGIONAL—480 Metres (625 Kc.) (50 Kw.).

10.15—The Daily Service. **10.30-11.0**—National Programme. **12.0**—A Ballad Concert. **12.45**—Gramaphone. **1.15**—Organ Recital by G. D. Cunningham. **2.15-3.0**—The Scottish Studio Orchestra **3.30**—National Programme. **5.15**—Children's Hour. **6.0**—News. **6.30**—Mr. H. Fairbank: "The Northern Garden." **6.50**—The Northern Studio Orchestra and Eleanor Toye (mezzo-soprano).

8.0—Variety. **9.0**—The Wireless Military Band and Jack Salisbury (violin). **10.15**—News. **10.30-12.0**—Dance Music.

NATIONAL—1,554.4 Metres (193 Kc.) (30 Kw.).

10.15—The Daily Service. **10.30**—Time, Weather. **10.45-11.0**—"Country Ways and Country Days"—II., Mr. A. G. Street. **12.0**—Quentin MacLean (organ). **12.45**—The Western Studio Orchestra. **1.30**—Gramaphone. **2.25**—For the Schools. **3.30**—The Bournemouth Municipal Augmented Orchestra (Conductor, Sir Dan Godfrey), Meisa (violin). Orchestra: A Solway Symphony (J. B. McEwen); Meisa and Orchestra, Concerto in B minor (Saint-Saëns); Orchestra, Tone Poem, Francesca da Rimini (Tchaikovsky). **4.45**—Reginald Foort (organ). **5.15**—Children's Hour. **6.0**—News. **6.30**—Organ Works of César Franck, played by Guy Weitz: Cantabile, Choral in B minor. **6.50**—"Man versus Microbe," a Summing Up. **7.5-7.25**—Farmers' Talk—Mr. Cyril Fletcher: "Fat Lamb Production in the South." **7.30**—Industrial Relations—II., Professor John Hilton: "Mass Impacts."

8.0—Orchestral Concert: Josephine Wray (soprano), Heddle Nash (tenor) and the B.B.C. Orchestra (Conducted by Charles Webber). **9.0**—News. **9.20**—"India," Sir John Perronet Thompson, K.C.S.I., K.C.I.E. **9.35** — "Coriolanus," Part 1. **11.5-12.0**—Dance Music.

SCOTTISH REGIONAL—376.4 Metres (797 Kc.) (50 Kw.).

10.15—The Daily Service. **10.30-11.0**—National Programme. **12.0**—A Ballad Concert. **12.45**—Gramaphone. **1.15**—Organ Recital by G. D. Cunningham. **2.15**—The Scottish Studio Orchestra. **2.40**—For the Schools. **3.30**—National Programme. **5.15**—Children's Hour. **6.0**—News. **6.30**—Orchestral Concert: Phyllis Archibald (contralto), the B.B.C. Orchestra.

8.0—Variety. **9.0**—A Choral Concert: The William Morris Choir. **9.35**—Jean Rennie (violin), Dorothy Parsons (pianoforte): Sonata in A for Violin and Pianoforte (Mozart); Dorothy Parsons, Gnomenreigen (Dance of the Elves) (Liszt), Study in F, Op. 10, No. 8 (Chopin). **9.50**—Choral Concert (continued). **10.15**—News. **10.30-12.0**—Dance Music.

ON THE CONTINENT.

SCHWEIZERISCHER LANDESSENDER BEROMUNSTER—459 Metres (60 Kw.).

8.0—Brahms Festival Concert by the Basle Bach Choir. **9.40**—The Station Orchestra.

BUDAPEST—550 Metres (18.5 Kw.).

(**7.25**—Close down. Also relayed on 840 Metres.)
6.0—Hungarian Folk Songs (with Cigany Music accompaniment). **7.20**—Opera House Orchestra and Cigany Band.

COPENHAGEN—281 Metres (0.75 Kw.) **and KALUNDBORG—1,153 Metres** (7.5 Kw.).

8.1—Radio Orchestra. **9.20**—Danish Canons by the Lilly Ericson Quartet. **10.20**—String Quartet in D (Franck) by the Brouning-Bache Quartet. **11.0**—Dance Music.

HILVERSUM (announced HUIZEN)—296.1 Metres (20 Kw.).

6.10—Organ Recital. **8.25**—Life in these Times, Musical Play (Nick). **10.40**—Orchestral Concert. **11.25**—Gramaphone. **11.40**—Organ Recital. **12.10** a.m. (Thursday)—Gramaphone.

LANGENBERG—473 Metres (60 Kw.).

4.30—Symphony Orchestra, relayed from Stuttgart. **8.25**—Small Station Orchestra. **10.45**—Cigany Music, relayed from Budapest.

MILAN—331.5 Metres (50 Kw.) and **TURIN—273.7 Metres, and TRIESTE—247.7 Metres.**

5.0—Song Recital. **5.0** (from Trieste)—Variety. **7.10** (approx.) — Gramaphone. **7.45**—Gramaphone. **8.45** (from Trieste and Florence)—"Lucretia Borgia" (Donizetti), relayed from the Politeama, Florence. **8.0**—Orchestral Concert.

PARIS (Eiffel Tower)—1445.7 Metres (13 Kw.).

6.45—Talk on Music, with Illustrations. **8.45**—Acts II. and III. of "Hérodiade" Opera (Massenet), relayed from the Opéra.

PRAGUE—488.6 Metres (120 Kw.).

4.10—Station Orchestra. **7.25**—Concert of Schrammel Music. **8.5**—Czech Philharmonic Orchestra, with Soprano, Tenor and Violin Solos.

ROME—441 Metres (50 Kw.) and **NAPLES—319 Metres.**

5.30—Light Orchestral Concert. **8.45**—"Il Trovatore," Opera in Four Acts (Verdi), from the Royal Theatre

STOCKHOLM—436 Metres (55 Kw.) and **MOTALA—1354.4 Metres** (30 Kw.).

8—"A German Requiem" (Brahms), for Soloists, Choir and Orchestra. **10**—Dance Music.

STUTTGART (MUHLACKER) — 360.5 Metres (60 Kw.).

4.30—Pforzheim Symphony Orchestra. **8.20**—The Stuttgart Philharmonic Orchestra, with Soprano Solos. **11**—Cigány Music.

VIENNA—517 Metres (15 Kw.).

4.55—Concert of Contemporary Austrian Music, with Soprano, Baritone and Violin Solos. **7.40**—Play, with Music, by Josef Holzer and his Band. **10.30**—Cigány Music, relayed from Budapest.

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RUSSELL SQUARE LONDON
All Single Rooms fitted Central Heating and Hot and Cold Water Bath and Full Breakfast. 9/6
Ditto Double Room per person 8/3
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MR. CHAMBERLAIN OPENS HIS BUDGET.

PENNY A PINT OFF BEER AND BETTER QUALITY.

THREE AND HALF MILLIONS FREE STATE DEFAULT.

RELIEF, BUT NO REDUCTION, FOR INCOME TAX PAYERS.

MR. CHAMBERLAIN opened his Budget in the House of Commons, sitting in Committee, yesterday. He announced a reduction of one penny per pint in beer duty, and has reverted to the system of collecting income tax by equal half-yearly instalments. Co-operative societies will be taxed; heavy road goods vehicles will be required to contribute more to the revenue, and a penny per gallon has been placed on heavy oils. Other changes are of a minor nature.

THE CHANCELLOR'S SPEECH.

Mr. Chamberlain said:—"I rise this afternoon to open my Budget and to make the statement which I read in many newspapers is eagerly awaited. But before I proceed to confirm or to confound the prophets who have, as usual, been busy with their forecasts I think the Committee will desire me to follow the usual practice and to give them an account of the financial transactions of the year which has just closed.

"Every Budget day the Chancellor of the Exchequer must perforce himself enter the ranks of the prophets, and must look into the seeds of time, and say which grain shall grow and which shall not. And if, like myself, he has held office for more than a year he must compare the anticipations he formed twelve months before with the actual results, and must draw what lesson he can from discrepancies and from agreements before he prophesies again.

"During the post-war years there have been some very wide differences between estimates and achievements, both in sum and in detail, and although to-day I have not to report so wide a gap as from time to time appeared during that period, nevertheless the differences are sufficiently great to indicate how difficult it has become in these times to forecast with any accuracy what is going to be the course of events.

"It seems to be almost as difficult, when they are over, to arrive at a just computation of what they are; for, although it is certain that the year for which I estimated a Budget surplus of £800,000 has turned into a deficit, I have seen that deficit variously estimated at 3, 6, 8 11 and 32 millions.

"However the deficit is calculated, I think the out-turn of the financial year, achieved as it has been in the teeth of all the cost and strain to which the financial position of this country has been subjected, may well afford us more solid satisfaction than we derive from the contemplation of some of those surpluses which we earned with so little effort in earlier and more prosperous times.

THE AMOUNT OF THE DEFICIT.

"My first task, then, is to establish the amount of the deficit, and to see how it has been brought about.

Summarising the result in round figures, Mr. Chamberlain said:—

"The actual expenditure, including fixed debt charges and the payment of the war debts instalment to the United States Government, is £777,000,000.

"The actual revenue is £745,000,000, leaving a Budget deficit of exactly £32,278,980.

"Under the Finance Act of 1930 that deficit would fall to be made good in 1933, but I propose to follow the example of Lord Snowden, who in the following year considered that it was unnecessary in the circumstances then existing to maintain so austere and exacting a standard of financial purity. Consequently the deficit will be met by borrowing."

Mr. Chamberlain next called the attention of the Committee to the fact that the deficit included payment to the United States of £28,900,000. "Without that the deficit would have been only £3,300,000. Moreover, there was a payment to the Sinking Fund of £17,250,000. If we set off against that £2,256,000 borrowed on account of interest on Savings Certificates, we find that we have a net reduction of debt of £14,600,000.

"And, if we exclude the American debt payment, we have a surplus revenue over current expenditure of approximately eleven and a quarter millions.

"It is desirable to call attention to these figures," Mr. Chamberlain added, "because sometimes comparisons are made with Budgets in other countries in which no account is taken of reduction of debt."

He went on to explain that he expected a total revenue of £766,800,000, but received only £744,791,000, leaving a shortage of just over £22,000,000. From Customs and Excise he expected a revenue of £300,000,000, and actually received £288,135,000, leaving a deficit of nearly £12,000,000.

LEVY ON FREE STATE GOODS.

"I ought in fairness to add that this deficit is really larger than these figures seem to indicate, because the original Budget estimate did not include the duties which were levied upon imports from the Irish Free State under the Special Duties Act, which became operative in July, nor did it include the tariffs effected by the Ottawa agreements, which became operative in November.

"Irish Free State duties yielded about £1,500,000 and the Ottawa duties about £1,750,000.

"Probably, more than half of the latter figure would have come in under the original duties, which were afterwards merged in the Ottawa duties. Had it not been for these two additional items the deficit on the excise and customs might have been somewhere over fifteen millions.

"There were substantial increases in the revenue from oil, spirits and tea, but, on the other hand, the revenue on beer was six millions below my estimate, and at £73,750,000 it gave me the lowest yield that has been received for thirteen years."

A member—"I am not surprised."

"I estimated that I should receive from the new tariffs £32,000,000—£27,000,000 from the revenue tariffs and over £5,000,000 from the additional duties.

"In the end the revenue I received from this source was just under £22,000,000, and allowing, as one should, another million for the duties which were afterwards merged in the Ottawa duties, we may say that the shortage was nine millions upon this item.

"I put this down partly to the fall in prices, but mainly to the fact that we were much more successful in checking foreign imports. (Cheers.)

"Therefore, while I was naturally disappointed in not receiving the revenue I had anticipated, I can take certain consolation that the adverse balance of trade was checked, and, no doubt, that had reactions on internal sources of revenue.

CUSTOMS AND EXCISE.

"The deficiency on Customs and Excise fell to fifteen and a half millions on my estimate. I expected to get an increase of six millions on stamp duties and eleven millions on death duties. Actually I only got two millions extra out of stamp duties, but my estimate on death duties, which was thought to be too optimistic, proved to be justified; for, in fact, I got a million pounds more than I had estimated.

"Surtax I estimated at sixty-six millions, which was eleven millions less than the preceding year. The amount proved too high by five million pounds.

"From income tax I expected to get 260 millions. I only got 252 millions.

"This great decline in surtax reflects the decline in personal income. To show the extent to which this decline has taken place I may mention that no less than twelve thousand persons who had been liable to surtax in 1931 were found in 1932 to have dropped below the level at which they were liable.

"The deficiency of eight millions in income tax might, perhaps, be thought to throw some doubt on the reliability of the estimate I made. But there are three factors which enter into the collection of income tax. There is the collection of the current year's charge, the collection of arrears, and the repayments which have to be made. As a matter of fact the methods we employ in the estimates of the current year's charge—by far the largest item of the three—were used with very great accuracy, and during the past year the errors in that particular respect were less than one-half per cent. The deficiency is due almost entirely to a reduction in the collection of arrears, which was as much as seven million pounds.

PATRIOTIC TAXPAYERS.

"That must be ascribed to the patriotic action of the taxpayers the year before, who paid their tax with extraordinary punctuality, with the result that there was very little left over to collect in the following year. Though I have to record some disappointment in the amount of revenue obtained, I can take consolation in the thought that my deficiency was due not to the unwillingness of the taxpayer to meet his obligation, but to a greater readiness to pay than even I had anticipated.

"Post Office receipts were short by £800,000, but sundry loans and miscellaneous revenue gave me a nett increase of six and a quarter millions. Motor vehicle duties and crown lands revenue fulfilled my anticipations.

"On the other side of the account, to the original estimate for the Supply Services we had to add supplementary estimates amounting to £21,614,000. The great bulk of that extra charge—no less than £18,000,000—must be laid at the door of unemployment. We had been too optimistic in hoping that the level of unemployment would continue to fall.

DEFAULT OF THE FREE STATE.

"A sum of three and a half millions is due to the default of the Irish Free State.

"In the end, however, we did not require the whole of the supplementary estimates. A sum of four and a half millions was saved on unemployment, and another four and a half millions on the Road Fund, while further economies extending over a number of departments brought the total saving up to ten and a half millions.

"That left us with a total net expenditure of 458¼ millions.

"The calculations as to the fixed debt charge were upset completely in the course of the year by two developments of major importance, one on the credit and the other on the debit side. In the first place, the rise in Gilt-edged securities reduced by nearly half the statutory sinking fund requirements, while the cost of interest was reduced by operations supplementary to the original Conversion Loan. By the beginning of December we were in a position to forecast that the savings under these two heads would be over 26 million pounds, which would be available for repayment of debt. But on December 15 we found ourselves obliged to make provision for the payment of 95 million dollars to the United States Government—equivalent to nearly 29 millions sterling—for which no provision had been made in the Budget.

"As I have previously explained, it was decided that this payment should be made out of Budget revenue, and should be provided for in the fixed debt charge. The result was that the whole of the savings I have alluded to were absorbed, and, in addition, it became necessary to borrow £2,056,000 on account of interest on National Savings Certificates.

"The final apportionment of the fixed debt charge, apart from the American debt, is—Interest and management £262,250,000, sinking fund £17,250,000, making a total of £279,500,000, which, added to the payment of £29,000,000 to the United States, brings the total to the statutory figure of £308,500,000.

THE BUDGET DEFICIT.

A TOTAL OF £32,200,000.

"Now I can summarise the Budget deficit. We have a net shortage of revenue of £22,000,000, an increase of expenditure of £11,000,000, and a debt payment to the United States of £28,900,000. From that we can deduct a saving in interest on debt of £13.7 millions, and a reduction in sinking fund (to £17,250,000) of £15.2 millions, making together £28.9 millions, this leaving a deficit of £33,000,000, or, allowing for the estimated surplus of £800,000, a Budget deficit of £32,200,000.

"As I have been speaking of the American debt I might say a word about the general position of reparations and war debts. Under the Lausanne agreement we suspended the payment of certain reparations and war debts which were due to us. Sooner or later, no doubt, a final settlement will be made which will determine their disposition, as well as that of our own debt to the United States."

Dealing with the National Debt the Chancellor said:—"Apart from the payment to the United States, the £17,250,000 allocated to Sinking Fund, together with certain minor receipts, £730,000, applicable to debt redemption, was used for cancellation of debt to the nominal amount of £18,562,000. Against this must be set the deficit of £32,279,000 on Budget account, the sum of £2,656,000 borrowed for Saving Certificate interest, and the sum of £23,175,000 borrowed on account of the expenses of the War Loan conversion scheme, in particular the cash bonus.

THE FLOATING DEBT.

"The large increase in floating debt is due partly to these causes, but mainly to the creation of the exchange equalisation account, which, immediately on its formation, was credited with the full amount of £150,000,000 authorised by the Finance Act of last year.

"At £810,000,000 the floating debt is today nearly £200,000,000 higher than a year ago, and, in spite of the abnormally low rate of discount at which Treasury bills can now be sold, it has been considered advisable to take advantage of the present cheapness of money, and to convert a portion of these bills gradually by 2½ per cent. Conversion Loan, which is now being offered for tender weekly. The consolidation of our position will repay us for any extra interest charge which may be involved."

DEAD-WEIGHT DEBT.

Discussing the dead-weight debt, the Chancellor said:—

"We have laid the foundations for a very substantial decrease in the annual charge for service of the debt. The total interest saving amounts to upwards of £52,000,000, virtually a decrease of £27,000,000.

"Although part of that is, no doubt, due to the present abnormal cheapness of short term money, which, in the nature of things, cannot be expected to go on for ever, nevertheless I think one may safely say that part of it represents a permanent gain due to the conversion of the War Loan, and to the further operations which followed upon that great conversion.

"If you consider the price of Government Securities at the present time they point in the same direction. Twelve months ago the yield on a purchase of British Government Securities was, on a funded stock, £4 3s. 0d. per cent.; to-day it is £3 9s. 7d. On a medium-term redeemable loan twelve months ago it was £4 6s. 9d.; to-day it is £3 8s. 0d. On a two years' bond twelve months ago it was £3 6s. 10d.; to-day it is £2 3s. 11d. On Treasury bills twelve months ago it was £2 2s. 0d.; to-day it is 9s. 6d.

"I venture to ask whether we could have secured these immense financial benefits if we had not insisted on a balanced budget. (Ministerial cheers.)

PRELIMINARY TO BUSINESS REVIVAL.

"The year which has passed, I think, we may say has been one of substantial advance. (Renewed Ministerial cheers.) Holders of securities have made their contribution to the economy of the nation, and thereby have helped to provide one of the essentials preliminary to a revival of business activity. The sacrifices that have been already suffered have been borne with a patience which has excited general admiration, and, in spite of the continued shrinkage of international trade and of the continued high level of unemployment, the purchasing and saving power of the people has been maintained to a remarkable degree. (Cheers.)

"Post Office savings deposits last year rose by upwards of £16,000,000 and Trustee Savings Bank deposits by £11,750,000. That seems to me a very striking demonstration of the persistence of the habit of saving by our working people in hard times.

TEA, SUGAR AND TOBACCO.

"Take three of the most important dutiable articles of working-class consumption. In spite of the new duty, the consumption of tea per head last year of 10.555lb. was higher than ever. The consumption of sugar at 91.67lb. per head was somewhat lower than in 1931—when the exceptionally high figure of 96.14lb. was reached—but with that exception it was higher than in any previous year.

"Even if tobacco be regarded as a luxury rather than a necessity the consumption at 3.23lb. per head, though lower than in 1931 or 1930, was still higher than in any year prior to 1929.

"I doubt very much whether similar figures could be produced in any other industrial country in the world. (Ministerial cheers.)

REPARATIONS.

"Coming to 1933-34, we should, under agreements with the United States Government, be liable to make payments amounting to $193,500,000, equivalent at the rate of exchange current on Saturday last to £51,000,000 sterling.

"Against this, we should receive in reparations £32,500,000, in Allied war debts £19,500,000, in Dominion war debts, relief debts, etc., £12,500,000, making a total of £64,500,000 sterling.

"I think none of these figures, whether they represent assets or liabilities, can be said yet to be in a fixed or final form.

"Therefore, I propose to adopt the same course as I did last year, and to make no provision at all for payment to America or for receipts from other countries to ourselves."

UNEMPLOYMENT.

Dealing with unemployment, he said the published estimate of the Ministry of Labour was based on the fact that the statutory authority for transitional payments expired on June 30. Legislation would be introduced subsequently to extend the period, and, of course, a supplementary estimate would have in due course to be presented. In the meantime, to complete provision for a full year they would require twenty-two and a half millions.

Speaking of self-balancing items, the Chancellor said that for the Post Office stood at £59,439,000 and the Road Fund at £15,000,000. Leaving out these, but including further provision expected to be required for unemployment, the total for supply was £463,185,000. Adding to that the Consolidated Fund service of £234,300,000, we obtain a grand total for ordinary expenditure, apart from the sinking fund, of £697,486,000.

Contrasting that figure with the position two years ago, the Chancellor said:—"In April, 1931, our ordinary expenditure, leaving out interest on American Debt was set down at £724,000,000. We were then borrowing for unemployment at the rate of £1,000,000 a week, and we were making provision to borrow £9,000,000 for the roads, so that our total ordinary expenditure then was at the rate of £785,000,000. This year the estimate is £697,000,000, a reduction of £88,000,000.

THE REAL SAVING.

"That is not all. I have to provide now for the default of the Irish Free State, for the automatic increases of the old age and widows' pensions, of housing and unemployment grants, and for the continued, or, rather, the increased burden of unemployment, and I estimate that this group of items, after taking account of the fall in war pensions, will cost me £25,000,000 more in 1933 than we had to find in 1931. So that the position is that not only have we actually saved in expenditure £88,000,000, but we have also absorbed another £25,000,000, which otherwise would have meant an increase in our expenditure.

"In other words, the real saving to-day, as compared with the estimated position of two years ago, amounts to £113,000,000, of which £52,000,000 is due to the saving on interest and £61,000,000 to economies in other directions.

"If critics are to be listened to with respect they must not disregard the enormous savings already made by the Government, and must not leave out of account the fact that every Chancellor of the Exchequer has to make provision for those automatic increases which arise out of various existing Acts of Parliament.

ESTIMATED REVENUE

ON EXISTING TAXATION.

"I will not give my estimates of revenue on the basis of existing taxation. On the beer duty I cannot expect that the downward trend, which has been such a marked feature of recent years, will cease to operate, and I must, therefore, allow for a further fall. I have put down beer on the existing basis at £68,000,000 against £74,000,000, which I received last year.

"I expect a further drop in spirits at £33,000,000, and I must also take account of a substantial decline in the liquor licence revenue owing to the drop in the valuations which will arise out of the diminishing consumption.

"I expect a small rise in the yield from sugar of £370,000, but that is only because the sugar revenue last year was diminished by reason of forestallments. As a matter of fact, I have to reduce my estimates of revenue both from sugar and from tobacco on account of the increasing cost of the respective Imperial preferences, which diminish my revenue at the same time, after fulfilling the purpose for which they were given, namely—to increase Empire trade in these products.

IRISH SPECIAL DUTIES.

"When I come to the import duties I must budget for a full year's yield on the Irish special duties, because there is nothing to give me encouragement to look for a speedy termination of the present unfortunate dispute. I estimate the yield at £3,500,000.

"From the general tariff, which this year will include a full year's revenue from the Ottawa duties, instead of only a few months, as we had last year, I anticipate I will receive £24,500,000, and that with other items brings up the total revenue from Customs and Excise to £281,000,000. That is less than last year's receipts by a little over £7,000,000.

"I put inland revenue on the existing basis of taxation at a total of £390,000,000, made up as follows:—

Income tax, £240,000,000;
Surtax, £51,000,000;
Death duties, £75,000,000;
Stamps, £21,000,000; and
Land tax and arrears of excess profits duty and corporation profits tax, £3,000,000.

LESS FROM INCOME TAX.

"I estimate that I shall receive from income tax £11,500,000 less than last year. Unfortunately traders' returns show that the profits of 1932 were considerably less than the year before, and we have also to take into account the effect of the loss of interest brought about by the Conversion Loan. I call the figure of £51,000,000 for surtax depressingly low. The collection of surtax lags a year behind that of income tax. Generally speaking, it represents interest and dividends of 1932 and profits and salaries of 1931. I must, therefore, anticipate a further shrinkage below the receipts of last year.

DEATH DUTIES.

"By putting death duties at £75,000,000 I have taken account of the fact that we may expect a higher value for securities, and against that I have to set the fact that last year's receipts contained an element of windfalls.

"The remaining items give me a revenue of £41,730,000. Motor vehicle duties I estimate to be unchanged at £5,000,000; Crown lands revenue a trifle changed at £1,230,000; sundry loans and miscellaneous revenue are slightly better at £3,800,000 and £20,000,000 respectively, and the Post Office receipts are unchanged at £11,700,000. That figure for the Post Office exceeds the actual receipts for 1932 by £800,000, but that is accounted for because we expect extra revenue from telephones and wireless.

THE BRIDGEMAN FORMULA.

"It has already been announced that the Government have accepted in principle the recommendations of the Bridgeman Committee, and the Finance Bill will gave effect to that decision in such a way that the first payment will be made to the Post Office Fund in 1934. The Bridgeman formula has been simplified, but we expect that the financial effect will, in the long run, be unaltered, so that I am budgeting for receipts in 1934 of £10,750,000, provided other things remain the same.

"Adding those items together we get a total estimated revenue on the existing basis for 1933-34 of £712,730,000.

One of the principal features of the last Budget was the establishment of the exchange equalisation account, a new departure which was very generally approved, although I think a certain amount of alarm was expressed lest very heavy losses should be incurred on the working of the account. I am happy to say that those fears have proved to be unjustified. I think I am entitled to claim to-day that the exchange equalisation account has stood the test of experience, and that during the last year, in spite of some rather severe financial storms and a great deal of surging to and fro of the waves of capital, the exchange rate has remained comparatively steady.

EFFECT OF EXCHANGE EQUALISATION ACCOUNT.

"I believe the traders in this country and Governments in other countries whose currencies are either linked to sterling or closely following it appreciate that the exchange equalisation account has played an important part in maintaining that stability. (Cheers.) One sometimes hears the view expressed that it would be better to leave sterling to follow what is called its natural course, but the value of a currency which is not anchored to the gold standard and was left to follow a natural course would display very wide fluctuations.

"Partly that is due to seasonal causes. The pound sterling is habitually strong in the spring and weak in the autumn—a circumstance which produces perfectly unnecessary exchange fluctuations. A more reasonable course would be to collect resources adequate during the spring in order to pursue a course of mitigating fluctuations when the real pressure comes in the autumn. Those fluctuations are also brought about by capital movements. Only in periods when the inflow and the outflow of our short-term capital balances the exchanges, if they were left free to themselves, can be approximately stable.

UP TO EIGHT MILLIONS A DAY.

"Taking trade transactions in this country alone, they might give rise to exchange transactions of perhaps £1,000,000 a day, or even occasionally as much as £2,000,000, but the total exchange balances are much greater, and we had actual experience last year of foreign capital going out of this country or coming into it up to a level as high as £8,000,000 a day, or even more.

"If the exchange were left to follow what is described as its natural course on such occasions as that I am quite sure that there would be an irresistible cry from the traders that it was impossible for them to conduct any business at all in such circumstances.

"Speaking, then, with a greater experience of the working of this fund than I had last year, I say without hesitation that it has proved its value. It has smoothed out from day to day and hour to hour fluctuations for the benefit of everybody concerned. It never aspired to do anything more. It is quite certain that even if we had attempted to alter the long-term trend of the exchanges we should not succeed. That is clearly evidence of the balance of trade still against us in this country.

BAD MONEY.

"That is my answer to the critics who were disposed to suggest that the account has been used to secure the under valuation of sterling.

"During the last few months we found ourselves in the presence of a new phenomenon, quite distinct from seasonal fluctuations or movements of capital to which I have been referring. Yet this new phenomenon has in no way related to the permanent value of sterling. It has taken the form of a removal of funds from many other countries into this country because it was considered to be the safest place of deposit. Money which comes here under those conditions is obviously bad money, because at any time it may, and sometimes and probably at the most inconvenient moment, it will take flight back again whence it came. During these last few months such money has been coming here in quite unexpected quantities.

"Although, on the whole, we have succeeded in preventing any violent fluctuations in the exchange, the resources of the fund have at times been severely strained. I have given a good deal of consideration to the position which has thus been created.

"Every country has its own problems to face and to solve in its own way. In our case since 1925 we have worked with an extraordinarily small gold reserve notwithstanding the large deposits here of short term foreign money. In comparison with other great financial countries we made but a small demand on the world's stock of gold. But our self-abnegation has saved serious anxieties, and consequently the moment when we return to the gold standard, the accumulation of short-term foreign capital here in excess of our own short-term claims upon foreign countries constantly places us in a vulnerable position. Over and over again it has necessitated the adoption of high money rates and other precautions inconvenient to our internal currency, and eventually, at a time of special financial weakness, it threw us off gold

"Accordingly, some time ago I decided that it would be necessary to make an addition to the reserve of the exchange equalisation account, and at a later stage I propose to ask the Committee to pass a resolution for that purpose.

ACTION OF UNITED STATES.

"Speaking of the action of the United States Government in restoring the embargo on the export of gold, he said:—From what I have just said the Committee will realise that there is no connection whatever between the American action and the increase in the Exchange Equalisation Fund, which was decided upon long before we had any conception that the American Government might go off the gold standard.

"We recognised from the first that the President's action was in no sense related to any relations or conversations with other countries, but was prompted by purely internal considerations

"We are happy to think that our desire for international co-operation is shared in the United States, and, while we cannot disguise from ourselves that the situation as it has developed in recent days has involved some anxieties and requires the closest and most careful consideration, we shall await with the friendliest interest the future measures the President has no doubt in mind, and which we earnestly hope will promote the establishment of a renewed confidence."

COMPANIES CAPITAL DUTY REDUCED.

Coming to certain changes of taxation which were not, he said, of sufficient importance financially to make any marked effect upon the national accounts, he went on:—"The first one is designed to assist in the expansion of industry. There is in existence what is known as the companies capital duties—a duty upon the raising of new capital at the rate of £1 per cent. That seems to be a very high charge in times like this, and I propose to reduce it to ten shillings. Ordinarily a relief from stamp duty takes effect only from the passing of the Finance Bill, but in this case I am proposing that the relief shall take effect from to-morrow, and the Finance Bill will regularise that position later on.

"I have put the cost in a normal year at £1,500,000, but, in view of the low level of the stamp duties, I think that it is sufficient to estimate for a loss of £600,000 in the present year."

INTEREST RATES ON DEATH DUTIES.

Referring again to the savings consequent upon the conversion operations, he said that that also involved a reconsideration of the interest rates on the death duties and on the arrears of excess profits duty. The rate of the death duties, he went on, was raised in 1919 from three to four per cent. without reduction of tax, and the rate of arrears of excess profits duty is at the present time four and a half per cent. "I think that those rates are too high to-day, and accordingly I propose from to-morrow to reduce both of them to three per cent. without reduction of tax.

"I have put the cost of the first reduction at £250,000 a year, and the cost of the other reduction is only trifling, and has been allowed for in my estimate of the year."

Speaking of the flat rate allowance on repairs under Schedule A, he said that the present rate introduced in 1923 was to last for five years. In 1928 it was extended for another five years to 1933, and he now proposed to prolong it for a further three years.

CO-OPERATIVE SOCIETIES.

Coming to "the vexed question" of the liability of co-operative societies to income tax, he said, that last year he stated that the Government's desire was to see an end put to a very long-drawn-out controversy, and they hoped that the appointment of a committee to investigate the whole affair might lead to something in the nature of a final settlement. "Well," he continued, "the Committee has reported. They rejected the view that was put forward in some quarters that the dividends or 'divi' should be taxable, and reported that it should be treated as a trade expense similarly as discount to ordinary traders, but they expressed their agreement with the majority of the Royal Commission which reported in 1920, that what is called mutual trading gains rising from trading with members should be made chargeable to income tax.

"The effect of their report was, broadly, that the undistributed income of the societies should be taxed at the full rate, whilst the distributive income should be taxed in the hands of the recipients. They estimated that as a result of those recommendations if they were put into operation there would be an increased revenue of £1,200,000 in a full year. After the report had been presented I saw the representatives of the co-operative societies and of traders, too.

"The deputation were very strongly opposed to that recommendation of the Committee which dealt with what is known as the principle of mutuality. They regarded this principle as one which might be considered *sacrosanct*, and they said that if the recommendations of the Committee on that point were carried into effect it would be regarded by their members as a penal measure directed against their movement.

DISCUSSIONS PROCEEDING.

"After consideration of these observations, as the Government were still anxious to obtain a final settlement of this matter, I met the representatives of the co-operative movement again in order that I might see whether it was not possible to arrive at some solution which would as far as possible meet their views on the subject of mutual trading, and, at the same time, substantially remove the grievances of traders—(cheers)—who object to the special position which the co-operative societies enjoy under the Income Tax Act. We did not find it possible there and then to arrive at any such solution. The discussions are still proceeding, and I am still hoping that it may be possible for us to reach an agreement before the introduction of the Finance Bill.

"At the same time I want to make it clear that, in the opinion of the Government, the matter cannot be allowed to rest where it is—(cheers)—some provision will have to be inserted in the Finance Bill, and, in due course, I shall ask the Committee to pass a resolution which will enable us to put into the Finance Bill such provisions as may ultimately be found expedient.

"In the meantime, in order not to prejudice the possibility of our arriving at a satisfactory settlement, I am not proposing to table a resolution to-day."

Sir Basil Peto (Conservative, Barnstaple)—Can the right honourable gentleman tell us if there is any precedent for discussing with the taxpayer whether he ought or ought not to be taxed? (Cheers, and counter-cheers.)

£750,000 THIS YEAR.

Mr. Chamberlain—I do not think we need any precedent for action of this kind. I cannot help thinking that the whole House would be glad if we could come to a settlement on a matter which in the past has created bitter feeling on both sides, and which is really a dispute over a matter which ought to be finally settled once and for all. For my purpose it is necessary that I should insert some figure in my estimates, and accordingly I have set down the sum of revenue of £750,000 for this year, but I would ask the Committee to regard that sum as purely provisional, pending the final proposals of the Government.

MATCHES AND MECHANICAL LIGHTERS.

"Coming to Customs and Excise, I have two small changes to propose, dealing with matches and mechanical lighters. The present main Customs duty on matches is 4s. 4d. a gross of boxes, and an Excise duty of 4s. 2d. per gross. Since the introduction of the Import Duties Act some of the raw materials of the match-makers have become subject to duty, and I propose now to give a small measure of protection to the match manufacturers by raising the main Customs duty to 4s. 9d. per gross, and other Customs rates will be put up accordingly. I estimate that the revenue from this change will be £100,000 in a full year, and £90,000 this year.

"I propose to raise the present duty of 6d. on mechanical lighters to 1s. for the home-produced article, and to 1s. 6d. for the imported article. That will involve a similar increase in duty on imported component parts, and the withdrawal of the concession of allowing duty-free imported component parts to be transferred to manufacturing premises for assembly.

SILK AND ARTIFICIAL SILK.

"Now I come to silk and artificial silk. The present duties are principally revenue duties, although there is, perhaps, some protection in them. The subject is a complicated one and highly technical. There are a number of different sections in the trade with diverse and sometimes rival interests, and the task of the Import Duties Advisory Committee, to which the question was referred, has been rendered even more difficult and more laborious because I had to ask them continually to bear in mind the revenue considerations which were important from my own point of view. There are general grounds I think for transferring this matter from the purview of the Import Duties Advisory Committee, and, accordingly, I propose to alter the situation and to apply the machinery of the Import Duties Act to the silk and artificial silk industry. That will give them access to the Committee, and it will enable the Treasury by order to give effect to any recommendation that that Committee may make.

"Accordingly, I shall table a resolution to that effect. Further resolutions will be required to authorise minor amendments of the law shown by experience of the Import Duties Act to be advisable.

HOPS.

"Now I come to hops. At the present time there is a duty of £4 per cwt. on imported hops. After consultation with the Minister of Agriculture I propose to renew this duty, which would otherwise expire in August next, for a further four years. But, in view of representations which have been made to me by users that difficulties may arise out of the co-existence of the duty with some form of quantitative regulation under the Agricultural Marketing Act, I am prepared to say now that if any such regulations have been introduced I should be ready to consider whether any modification of duty were required.

SPARKLING WINES.

Another interesting but minor item is the imposition of an additional excise duty upon British sparkling wines, which, perhaps, because they have not been taken very seriously hitherto, have escaped with the ordinary duty of 1s. 6d. a gallon paid by all British wines. Now, for the protection of the revenue, it is desirable that they should pay a fair share of taxation, and I am proposing, therefore, to put a surtax of six shillings per gallon upon these wines, which will compare with the existing surtax of 6s. 3d. a gallon on imported Empire sparkling wines. The yield from that I estimate as only £7,000 this year. (Laughter.)

PENNY ON HEAVY OILS.

"The next item concerns the new customs charge on heavy hydro-carbon oils. At present there is a duty on light oils, mostly petrol, of eightpence a gallon. In the case of heavy hydro-carbon oils there has been a rebate of the full duty, so that these oils have been exempt, but as they are nominally subject to the duty they are free from the imposition of a duty under the Import Duties Act. It is an anomaly which I propose to rectify. I propose to reduce the rebate from eightpence, the full amount of the duty, to sevenpence, which will, in effect, subject the heavy oils to a duty of one penny a gallon.

"In order to secure for the revenue a duty on the very large stocks of oil now held in the country, I propose to supplement the Customs duty by an Excise duty of 1d. per gallon upon all stocks of heavy petroleum oils exceeding 10,000 gallons. The oils that are mainly affected are fuel oil, gas oil, in-

(Continued on page 8, column 3.)

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Flake or Rough cut
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Showery days, changing temperatures, cold winds, bursts of sunshine. Don't know what to wear—that's the time to seek the comfort of a Double Bagots. But isn't it remarkable even in sultry summer days we are still hand in glove with Bagots. Bagots is 15 winters and 15 summers old. That must be the reason why Bagots is a comfort to anyone anytime of the year.

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LAST FOUR NIGHTS AT 8,
"THE ARISTOCRATS,"
MUSIC, MIRTH, AND MERRIMENT.
COMPLETE CHANGE OF PROGRAMME THIS WEEK.
MATINEE SATURDAY NEXT AT 2.30.

NEXT WEEK—THE RATHMINES AND RATHGAR MUSICAL SOCIETY PRESENT
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USUAL PRICES. NOW BOOKING.

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MATINEE TO-MORROW, 2.30 p.m.,
"B'LOONS,"
A Play for Children and Others, Presented by
MISS ETHNE LAWRENCE,
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6.45 .... TWICE NIGHTLY 9
O'D. PRODUCTIONS, LTD., Present
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CRAZYANNA, The New Entertainment. Don't Guess—Come in and Laugh.
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TO-NIGHT AT 8:
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An Exaggeration, in Three Acts,
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A Masque of Dublin, by Micheal MacLiammoir.
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DOUGLAS FAIRBANKS,
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A MODERN COMEDY DRAMA,
ALIVE WITH ACTION AND THRILLS.
Daily at 2.50, 5.10, 7.30 and 9.50 p.m.

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Also, the Greatest Film of its Kind Ever Made,
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"WHITE ZOMBIE,"
With BELA LUGOSI, MADGE BELLAMY, JOHN HARRON.
The story of a fiend who placed the woman he desired under the spell of "WHITE ZOMBIE."
Also RICHARD TALMADGE in "THE SPEED REPORTER."

THE QUEEN'S. 3.15 TO 11.

WILL ROGERS in AMBASSADOR BILL.
On the Stage: LORCAN BOURKE presents "SPEEDAWAY" REVUE, with Arthur Derry, Gertrude Sloan, Tommy Sandilands, Boy Tenor, etc.

GRAND CENTRAL.

NORMA SHEARER IN
"SMILIN' THROUGH,"
With FREDRIC MARCH.
Also "THE LOST SPECIAL." Ep. 6.

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EVERY SATURDAY, 8 TILL 12,
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COVER CHARGE (Tax 1/- extra). 3/6 EVENING DRESS.
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FIRST RACE, 3.0. LAST RACE, 5.5.
FREE FORECAST
£70 AND £70
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ADMISSION TO STANDS, FROM 3/-.
'Bus Fare from O'Connell Bridge, 4d.

IRISH FREE STATE GIRL GUIDES
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IN THE THEATRE ROYAL,
SATURDAY, APRIL 29th, 1933,
at 2.45 p.m.
Tickets—Dress Circle, 3/-; Parterre, 2/-; Upper Circle, 1/6.
May be obtained at the Theatre—no charge for booking.

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6.45 .... TWICE NIGHTLY .... 9.0.
SOMETHING NEW IN REVUE.
ALL FOR PLEASURE
CAST INCLUDES THE POPULAR COMEDIAN,
JIMMY JAMES.
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THE WONDER DANCER, ASSISTED BY
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LOVELY NORMA SHEARER,
With FREDRIC MARCH & LESLIE HOWARD, in
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At 4, 6.25 and 8.50. PLEASE COME EARLY.
Charlie Chase in "In Walked Charlie," etc., etc.

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DAILY, 2.30 to 11 o'clock. CONTINUOUS.
THE ARISTOCRAT OF THE PEOPLE,
MAURICE CHEVALIER, in
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The Romance of a Tailor who sewed up the Heart of every woman in Paris!
With JEANETTE MacDONALD.
A Paramount Picture.
SHOWING at 4.0, 6.45 and 9.30.
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Will be held at
THE ROYAL COLLEGE OF SURGEONS IN IRELAND,
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(By kind permission),
TO-DAY (WEDNESDAY) and THURSDAY, 26th and 27th APRIL, 1933.

WEDNESDAY MORNING SESSION, 10.30 a.m. to 1 p.m.
General Business—Reports of Babies' Clubs, Children's Fresh Air Fund, etc.
WEDNESDAY AFTERNOON SESSION, 3 p.m. to 5 p.m.
"Juvenile Centres, their functions, advantages and limitations," by Mrs. C. F. G. MASTERMAN.
"The Father's Duty to the Home and to the Community as a Citizen," by C. S. THOMSON, M.D., D.P.H., etc., Medical Superintendent Officer of Health for Belfast.
THURSDAY MORNING SESSION, 11 a.m. to 1 p.m.
Peamount Sanatorium, Peamount Industries, and Peamount Care Committee Reports.
The MARCHIONESS OF ABERDEEN AND TEMAIR will Preside.
Other Speakers will be F. C. CRAWLEY, M.D., President, Royal College of Surgeons in Ireland; Mrs. MICHAEL MURPHY, SIR CONWAY DWYER, M.D.; Dr. ANDREW HORNE, Mr. KEVIN J. KENNY.
On THURSDAY AFTERNOON AN EXPEDITION TO PEAMOUNT WILL TAKE PLACE, To which all Friends are Invited.
Special 'buses will leave 9 Ely place at 2.45 p.m.

ROYAL HIBERNIAN ACADEMY OF ARTS EXHIBITION,
AT THE METROPOLITAN SCHOOL OF ART,
KILDARE STREET.
OPEN DAILY.
ADMISSION .... 1/-.
SEASON TICKETS .... 3/-.

SAVOY

WEEK-DAYS, CONTINUOUS, 2 TO 11.
DAVID MANNERS, in
"THE CROONER,"
With ANN DVORAK.
Hear the latest Song-Hits, and see what happens behind the scenes in a Broadcasting Station when a Radio Idol falls in love with himself!
Showing at 2.30, 4.55, 7.20, 9.45.
Philip Dore, M.A., F.R.C.O.,
AT THE SAVOY ORGAN.
THE SAVOY RESTAURANT.
MOST DELIGHTFUL SPOT IN TOWN!
MUSIC—OPEN TILL MIDNIGHT.

BOOK THE DATES
OF THE
SPRING SHOW,
MAY 3rd to 6th
(INCLUSIVE).
THE OUTSTANDING ANNUAL EXPOSITION THAT DEMONSTRATES THE COUNTRY'S AGRICULTURAL AND INDUSTRIAL ACTIVITIES.
ATTRACTIVE FEATURES MORE COMPREHENSIVE THAN PREVIOUSLY, INCLUDING MILITARY DISPLAY—MUSICAL RIDE, TENT PEGGING, ETC. —BY SAORSTAT CAVALRY TROOP.
THE WORLD-FAMED BESSES-O'-TH'-BARN BAND.
ALL-IRISH OUTFIT DRESS PARADE AND COMPETITIONS.
TEN HOURS OF CONTINUOUS DAILY PROGRAMME.
Popular (reduced) Admission Charges and Season Tickets.
Programmes now available.
EDWARD BOHANE, Director.
Royal Dublin Society,
Ballsbridge.

Fine Worsted Suitings, seven pounds.
Tweeds handicraft tailored from five pounds ten
THOMPSONS, TAILORS
(late 8 Westmoreland street). Established 1846.
14 Saint Andrew street, Dublin,
Continuation of Suffolk street.
ROBEMAKERS
By appointment to T.C.D., R.C.P.I., R.C.S.I.,
Solicitors' and Barristers' Gowns always in stock.

VISIT
COOKING
DEMONSTRATION
DAILY,
BY LADY EXPERT.
MAGUIRE & GATCHELL, LTD.,
10 DAWSON STREET,
DUBLIN.

PUBLIC NOTICES.

MISS CARR'S CHILDREN'S HOME.

THE ANNUAL SALE OF WORK
IN AID OF ABOVE
Will be held (D.V.) at
C.M.S. HALL, 36 MOLESWORTH STREET,
TO-DAY (WEDNESDAY), APRIL 26th, 1933.
Open from 12.45 o'clock to 6.30 p.m.
Cold Luncheons from 1 p.m.
Refreshments, Afternoon Teas, etc.

THE ROYAL VICTORIA EYE AND EAR HOSPITAL,
ADELAIDE ROAD.

ANNUAL GENERAL MEETING
OF THE CORPORATION OF THE HOSPITAL
Will be Held at the
HOSPITAL, ADELAIDE ROAD,
On THURSDAY NEXT, 27th APRIL, at 4 p.m.
The Chair will be taken by the President,
THE RIGHT HON. THE LORD GLENAVY,
who will move the adoption of the Report for the year 1932.
The Speakers will include the Right Hon. the Lord Mayor; the President, Royal College of Physicians; the President, Royal College of Surgeons; Senator J. O'Farrell, Dr. Bethel Solomons, etc.
Tea will be served after the Meeting, and Visitors will be invited to inspect the Hospital.

ST. PATRICK'S CATHEDRAL WORK PARTY.

A SALE OF WORK,
in aid of
THE HIBERNIAN BIBLE SOCIETY and the DUBLIN UNIVERSITY MISSIONS TO FUKIEN AND CHOTA NAGPUR
will be held in
THE MISSION HALL, ST. PATRICK'S CLOSE,
TO-MORROW (THURSDAY),
APRIL 27th, from 2.30 to 9 p.m.
Official Opening, 3 o'clock.
ADDRESS BY MRS. CRAIG DAVIDSON.
Missionary Talks at Intervals.
Tickets—Admission and Tea, 1/3. Admission and Concert, 5 p.m. or 7.30, 1/-. Entrance, 6d.
Terenure, Tallaght, Crumlin and Kimmage 'Buses pass the Cathedral.

HIBERNIAN BIBLE SOCIETY.

ANNUAL MEETING,
DAWSON HALL, 42 DAWSON STREET,
TO-MORROW (THURSDAY),
8 p.m.
The Rev. W. J. PLATT, Secretary for Equatorial Africa, will Speak on the Society's Work.
Chairman:
The Right Rev. J. J. MACAULAY, D.D.

DUBLIN PROTESTANT INSURANCE SOCIETY
(Approved for National Health Insurance.)
10 Leinster Street, Dublin, C. 17.
25/4/1933.

Notice is hereby given that the Twenty-first Annual General Meeting of above Society will be held in the MISSION HALL, TOWNSEND ST., DUBLIN, on FRIDAY, 26th MAY, 1933, at 8 p.m.
Rev. J. O. Gage Dougherty, M.A. (President of the Society) will preside.
AGENDA:—Report; Statement of Accounts; Audit Report; Election of Officers and Committee; General Business.
By Order of the Committee of Management,
RICHARD J. BOWEN, Secretary.

COUNTY DUBLIN COUNTY COUNCIL.
LOCAL GOVERNMENT ACT, 1925.

TEMPORARY CLOSING OF PUBLIC ROADS—SKERRIES, RUSH, LUSK.

Notice is hereby given that the Minister for Local Government and Public Health has, on the application of the County Dublin County Council, made an order, dated 20th April, 1933, pursuant to Section 29 of the Local Government Act, 1925, authorising the closing of public traffic of the public roads described in the schedule hereunder from 6 o'clock a.m. to 7 o'clock a.m. on the 1st, 2nd, 3rd, 4th and 5th days of May, 1933, and from 2 o'clock p.m. to 7 o'clock p.m. on the 6th day of May, 1933, for the purposes of Motor Cycle trials and race to be held by the Leinster Motor Cycle and Light Car Club.

SCHEDULE.
(a) From Holmpatrick Monument at Skerries by Balcunnin to Lusk.
(b) From Lusk to Rush, via Whitestown.
(c) From Rush, via Ballykea, to the Holmpatrick Monument at Skerries.

PATRICK J. MURPHY,
County Secretary.
Offices, 11 Parnell Square, Dublin,
26th day of April, 1933.

OFFICIAL NOTICE.
PROPOSAL TO CHANGE A SHIP'S NAME.

WE, BRITISH AND IRISH STEAM PACKET COMPANY, LIMITED, of 27 Sir John Rogerson's quay, Dublin, HEREBY GIVE NOTICE that, in consequence of a desire for similarity of names, we have applied to the Minister for Industry and Commerce, under Section 47 of the Merchant Shipping Act, 1894, in respect of our ship "WEXFORDIAN," Official No. 123248, of gross tonnage 602 tons, of registered tonnage 267 tons, for permission to change her name to "LADY CAVAN," and to be registered under the said new name at the Port of Dublin as owned by the British and Irish Steam Packet Company, Limited.
Any objection to the proposed change of name must be sent to the Director, Transport and Marine Branch, Department of Industry and Commerce, 14 St. Stephen's Green, Dublin, within seven days of the appearance of this advertisement.
Dated at Dublin this twenty-fifth day of April, 1933.
BRITISH AND IRISH STEAM PACKET COMPANY, LIMITED,
F. W. BUCKMAN,
Secretary.

THE CORPORATION OF ACCOUNTANTS (Incorporated 1891).
CORPORATE ACCOUNTANTS' EXAMINATIONS.

The next Examinations of the Corporation of Accountants, Preliminary, Intermediate, and Final will be held in Dublin on TUESDAY, WEDNESDAY and THURSDAY, 13th, 14th and 15th JUNE, 1933. These examinations are open to both men and women.
Candidates wishing to present themselves must make application before the 13th MAY, 1933. Full particulars and forms may be obtained from W. J. ADAMS, Assistant Secretary, Irish Association of Corporate Accountants, 24 Nassau street, Dublin, or from the Registered Office.
Secretary: J. STIRLING BROWN, C.R.A.
Glasgow, C.2, 25th April, 1933.

THE BEST WEEK-END PAPER FOR DUBLIN People is the "WEEKLY IRISH TIMES"
Last Edition on Sale every Saturday morning.
Price Twopence.

PUBLIC NOTICES

Cumann Liteardha na Gaedhilge,
i gColáiste na h-Ollscoile, Át Cliat.
Tionólfar Mór-Ċruinniú na bliana sa Ċoláiste anoċt ar a h-oċt.
Léigfiḋ an Reaċtaire páipéar ar
"Béaloideas na h-Éireann."
Labarfaiḋ:—Úna ní Fairċeallaiġ,
"An Seabac,"
An tAt. P. Ó Duinin,
Séamus Ó Duilearga.

DON'T FORGET
THE MISSION TO LEPERS' SALE OF WORK,
TO-DAY, at 20 LINCOLN PLACE,
From 2.30 to 9 p.m.
The Sale will be opened at 3 o'clock by the Very Rev. the Dean of Christ Church.

TO MANUFACTURERS OF SMALL ARMS.

The Proprietors of Patent No. 250233 are desirous of entering into negotiations for the grant of licences to manufacturers on royalty or otherwise, or to treat for the sale of the Patent outright.
Particulars will be furnished on application by:—
A. M. and WM. CLARK,
53 and 54 Chancery lane,
LONDON, W.C.2.

PATRICIAN BROTHERS' PAST PUPILS' UNION.

The Annual Meeting and Re-union will be held at BALLYFIN DEMESNE, SUNDAY, 7th MAY 1933. All who wish to take part in the celebrations are requested to communicate with their local secretary before Saturday, 29th April.
Membership Fee, 5/-. Tickets for Re-union Day—Ladies, 10/-; Gentlemen, 15/-.
SEUMAS MAC ÓMHUILLEORA,
Hon. Secretary.

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Telephone No. 22022.

GOVERNMENT NOTICES

LOCAL APPOINTMENTS COMMISSION.
POSITIONS VACANT.

Application forms for and particulars of the undermentioned whole-time, pensionable posts may be obtained from the Secretary of the Commission, 45 Upper O'Connell street, Dublin, C.8:—
(I.) LIBRARIAN, Dun Laoghaire Borough, Co. Dublin. Salary: £250-£20-£350 a year. Age limits: 25-40 years, but persons already in the service of Local Authorities in Saorstat Eireann may, in computing their age, deduct any time spent in a pensionable capacity in that service.
(II.) CHIEF EXECUTIVE OFFICER under the County Leitrim Vocational Education Committee. Salary: £250-£10-£300 a year, with Civil Service Cost-of-Living Bonus. Age limits: 26-40 years with an extension in favour of any candidate having 5 years' pensionable service, still continuing, under Technical Instruction and Vocational Education Committees, as a fully recognised teacher of certain subjects.
Latest date for receiving completed application forms, 10th May, 1933.
8/J 732. W.H.Co.

TO-DAY'S ENGAGEMENTS.

High Courts and Circuit Courts — Four Courts, 11 a.m.
Circuit Criminal Court—Green street, 11 a.m.
Dublin Board of Public Assistance—10.30 a.m.
Mission to Lepers' Sale of Work—20 Lincoln place, 2.30 p.m. to 9 p.m.
Miss Carr's Children's Home Sale of Work—35 Molesworth street, 12.45 to 6.30 p.m.
Dail—3 p.m.
Mission to Seamen Meeting — 12-14 Eden quay, 3.30 p.m.
Women's National Health Association—Royal College of Surgeons, 10.30 a.m.
Cumann na nGaedheal Dance—Cliff Castle Hotel, Dalkey, 9 p.m. to 3 a.m.
Rathdown Board of Assistance—4 p.m.
All-Ireland Polo Club Ball—Oaklands, Rathgar.

AMUSEMENTS.

Gaiety Theatre—"The Aristocrats."
Olympia Theatre—"Mrs. Mulligan Votes."
Abbey Theatre—"Drama at Inish."
Gate Theatre—"The Ford of the Hurdles"
Metropole Cinema—"Mr. Robinson Crusoe."
Grafton Cinema—"Six Hours to Live" and "The Voice of the Vatican."
Queen's Theatre—"Ambassador Bill" and Variety.
Grand Central Cinema—"Smilin' Through."
Theatre Royal—"All for Pleasure."
Pavilion Cinema, Dun Laoghaire—"Smilin' Through."
Capitol Cinema—"Love Me To-Night" and Variety.
Corinthian Cinema—"White Zombie" and "The Speed Reporter."
Savoy Cinema—"The Crooner."
Royal Hibernian Academy of Arts Exhibition—Metropolitan School of Art, Kildare street.

The Irish Times.

WEDNESDAY, APRIL 26, 1933.

NEWS SUMMARY.

IRELAND.

The national teachers in the Free State will hold a one-day strike of work to-day as a protest against the proposed reduction of their salaries by the Government.—(Page 7.)

The Free State Department of Agriculture has issued a new schedule of bounties on the export of agricultural produce. Sheep and mutton are now included, and there are some variations in the former rates of subsidy.—(Page 7.)

A police car was stoned in Tralee yesterday, following on scenes in court, when a demonstrator was sentenced to three months' imprisonment, with hard labour for contempt.—(Page 7.)

The grants for teaching Irish in Northern Ireland are to be withdrawn.—(Page 11.)

GREAT BRITAIN.

A penny per pint off beer is the main relief granted by the Chancellor of the Exchequer.—(Pages 5 and 7.)

ABROAD.

At the final talk between President Roosevelt and Mr. Ramsay Macdonald an agreement was reached on War debts.—(Page 7.)

SPORTING.

At Punchestown yesterday Flying Fallisch won the Tickell Cup, Seventy-Six the Kildare Hunt Cup, Brave Edna the Prince of Wales's Plate, Old Tim the Governor-General's Cup, Corn King the Maiden Plate, and Poolgowran the Drogheda Plate.—(Page 10.)

At Newmarket yesterday Fox-Earth won the Thurlow Handicap.—(Page 10.)

FINANCIAL.

London Stock Markets were firm, and there was a continued revival of interest in Gilt-edged securities, British Rails and "Kaffirs."—(Page 3.)

Silver rose to 20 7-16d. per oz. and gold put on 8d. at 119/- per oz. fine. Loan rates were easy.—(Page 3.)

Dublin Market was steady. Dublin Tram Pref. rose to £10.—(Page 3.)

The British Budget.

The British Budget, which was opened by the Chancellor of the Exchequer in the House of Commons yesterday, contains no surprises. Mr. Chamberlain, like a wise man, has played for safety. He has turned a deaf ear to those advocates of financial reform who urged him to budget for a heavy deficit. If he had taken this course, he would have earned the thanks of a very large section of the community, and probably would have enhanced the Government's prestige; but he preferred to abide by the well-tried principles of sound finance, and he has balanced his Budget. Therein he had no easy task. During the last financial year the economic situation in Great Britain has been highly critical; but the taxpayers have responded in magnificent manner to the Chancellor's demands, and, while in many cases estimates have not been realised, revenue has produced an actual sum of £745,000,000. Expenditure, including the supplementary estimates, £17,250,000 for Sinking Fund and nearly £29,000,000 for a payment to the United States, for which no provision was made in the last Budget, came to £777,000,000. In the result there is a nominal deficit of £32,000,000, which will be met by borrowing. On the other hand, current revenue exceeded current expenditure by no less than £11,250,000, representing a shortage of only £22,000,000 on the estimates, or less than 3 *per cent.* The Budget has been balanced, and Mr. Chamberlain actually has been able to estimate for a surplus of nearly £1,300,000 this time twelve months.

Revenue from many sources is falling. The law of diminishing returns has begun to operate, and the mere fact that 12,000 persons, who in 1931 were liable to surtax, have fallen below the statutory level of income, indicates the general trend of affairs. Mr. Chamberlain could not give much relief to the taxpayer on the basis of a balanced Budget; but he has decided to make no provision for debt redemption during the coming year. If the Government is compelled to make further payments to the United States, the necessary sums will be borrowed. Apart from the sinking fund, therefore, the estimated expenditure for the coming year will be £697,000,000, and the estimated revenue from all sources £698,000,000. The Chancellor has made two important concessions. He has restored the half-yearly payments of income tax, relieving the taxpayer from the necessity to pay three-quarters of his assessment on January 1st; and he has reduced the duty on beer to the extent of one penny a pint. He has lowered the Companies Capital Duty from £1 to 10s. *per cent.*, and the interest rates on Death Duties and arrears of Excess Profits Duty to three *per cent.* On the other hand, he proposes to take £750,000 from the co-operative societies, to increase the duty on matches and mechanical lighters, and to impose a small duty on heavy hydro-carbon oils. With the exception of the reduced impost on beer, none of these changes will make any appreciable difference to the general taxpayer.

In one respect Mr. Chamberlain has set a valuable example to the Free State. He announces that, as from January 1st of next year, he will impose "substantial increases" on the taxation of heavy road vehicles. Clearly, this decision has been taken in order to help the British railways, which, like the Irish railways, are suffering severely from unfair competition on the roads. The new tax on heavy lorries will yield an annual sum of about £1,750,000, which will go to the Road Fund; and it will help, in some degree, to restore economic equilibrium between road and rail services. We hope that Mr. MacEntee will take note of this concession to the British railways; for the rivalry of the heavy goods lorry on the roads is one of the most serious handicaps from which the railways in this country are suffering now. Not alone to the Free State, however, but to the whole world, Mr. Chamberlain has given a splendid lead in the matter of stable finance. His Budget is eminently safe; and, in these times of financial and economic uncertainty, it could have no greater virtue. It maintains the tradition of deflation, which was set by Mr. Chamberlain's brother; but the present is no time for experiment, and any relief that the taxpayer might have obtained as a result of a speculative Budget very soon would have been dissipated. The floating debt is abnormally high at £810,000,000; but, on the whole, Mr. Chamberlain has done as well as any man could have done. His Budget is an instrument of consolidation.

Touring at Home.

As was revealed at yesterday's general meeting of the Irish Tourist Development Association, the Free State's tourist industry is making steady and encouraging progress. It brings a great deal of money into the country, and retains many thousands of pounds which not so long ago found their way from the pockets of Irish holiday-makers to British and foreign resorts. A new season opens now before the industry, and the Free State must examine her prospects for the year. In common with the tourist resorts of other European countries, those of the Free State are certain to suffer from the decreased flow of American visitors. The journey from the United States is costly, and, while the world depression endures, the former flood of occidental tourists cannot be expected. Great Britain, too, must be ruled out as a source of large revenue to Free State hotel-keepers. The political differences between the two countries have resulted in a certain degree of estrangement. English people are being taught that, while an economic war endures between the Free State and themselves, it is unpatriotic to support Irish holiday resorts. Fortunately, there are Englishmen whose attachment to Ireland is so strong that they prefer to spend their holidays within her borders than anywhere else; but the ordinary flow of respectable families, which is the backbone of the tourist industry, hardly can be expected. It is important, therefore, that the Irish Tourist Association and the various interests which cater for the holiday-maker shall concentrate this year upon the "home market." Irish people have shown an increasing tendency of late to observe the maxim, "See Ireland First." The private motor car, for all the handicaps which now are imposed on it by *Fianna Fáil* legislation, together with the cheap railway ticket and the motor coach, has opened new vistas to the native holiday-maker. We hope that this tendency to seek vacation within our own borders will continue. Every penny spent on a holiday outside the country is gone for good; it brings nothing back save, perhaps, a comely tan on the face of the spender—which, if this year's weather can be compared with last year's, he is just as likely to obtain at home. We hope, moreover, that the hotel-keepers of the Free State will justify the faith of their own people. The reproach that better food and accommodation can be obtained more cheaply in other countries has lasted too long; indeed, it has driven many patriotic Irishmen in the past to seek their holidays abroad. If any substance remains in that charge, it must be removed at once.

A Christian Mystic.

Romances of the spirit still fashion themselves in our material world, and still, at times, some high-leaping flame of faith dazzles and confounds our modern cynicism. Four years ago the Sadhu Sundar Singh made a missionary journey to Tibet, and since then the rest has been silence. It was announced yesterday that he is "now officially presumed to be dead." The life of the Sadhu, who became famous as a Christian mystic, recalls the story of Saint Paul. He was born in a wealthy Sikh family; as a boy he mastered the sacred writings of Sikh, Hindu and Moslem, and, at sixteen, in his pride of race and creed, he burnt a copy of the Bible. Then he was seized with religious doubt, and resolved that, if peace of mind did not come within a given time, he would throw himself under an express train. Half an hour before the train was due he saw a vision of Christ, and became a Christian. He was turned out of his home, was baptised in the Church of England, and forthwith adopted the life of a Sadhu—a wandering holy man, homeless and penniless. Thereafter, in journeyings often, in perils by his own countrymen, in weariness and painfulness, he became a spiritual influence of far extent. The secret of his power lay in absolute renunciation. The Church of England licensed him to preach, but he refused to take holy orders or to baptise, or to attempt spiritual healing—through fear that people might look to him rather than to his Master. For some years the Sadhu proclaimed his faith throughout Northern India, but afterwards Tibet became his principal field of work. In 1920 he visited England and America, without scrip or purse, and two years later he saw the Holy Land; but always he returned to Tibet, and now, it seems, his life has ended there. The Sadhu's mystical writings have been published in England and on the Continent. They and his life's work indicate the vastness and value of the spiritual stimulus which, some day, may be Indian Christianity's gift to the West.

Punchestown.

For all the economic depression, the changed times, and the fading colours of social life in the Free State, Punchestown continues to present a brave front to the world. Gone are the days of the silk hat and the morning coat—only a few gallant survivors of an old tradition refuse to bow in the house of Rimmon—but the horses are as good as ever they were, and the gay *abandon* of the racing has not yet found a rival. Under Mr. Cosgrave's Administration Punchestown was encouraged, because the Government realised that it was one of the finest advertisements for the Irish Free State throughout the world of sport, and that it had an economic, as well as a social, value. Mr. de Valera, however, frowns on such dissipations; for silk hats do not go well with hair shirts. One of the greatest evils of Mr. de Valera's economic war is its effect on the Irish horse-breeding industry. Apart from its sporting aspect, which has spread the name of Ireland across five continents, the horse-breeding industry hitherto has been one of our island's main assets. At Doncaster and Newmarket, as well as at Ballsbridge, Irish blood-stock always has been in keen demand, and the fact that virtually every winner of a big race in England boasts of Irish blood is a wonderful tribute to the excellence of our thoroughbreds. Yet the present Government in the Free State seems to be content to allow the horse-breeding industry to share the fate of the cattle trade and the export of farm produce.

WEATHER FORECAST.

General Inference.—A depression west of Ireland is moving slightly north. There will be showers in most districts, but bright intervals.

Ireland, all Districts.—Moderate or fresh south-west wind; bright intervals and showers; mild.

St. George's Channel.—Moderate south-west wind, fresh locally; bright intervals; local showers; sea moderate.

Dixon and Hempenstall, Barometers and Thermometers, 12 Suffolk street, Dublin.—(Advt.)

DUBLIN WEATHER REPORT.

April	Bar	Thermometer: Temp. 9 a.m.	Max	Min.	Grass Min.	Wind.	Rain 9 a.m.	Sun hours
19	30.02	42.3	47	40	33	N.E.	0.0	9.4
20	30.131	42.2	47	40	30	E.	0.7	3.0
21	30.264	41.5	50	38	35	E	1.1	7.8
22	30.074	46.0	[illegible]	31	24	S.E.	0.0	8.4
23	29.857	51.0	60	43	41	—	4.5	3.9
24	29.692	54.1	55	48	41	S.E.	11.1	0.0
25	29.866	53.1	59	52	47	S.E.	2.1	4.3

COURT AND PERSONAL.

The King remained at Windsor Castle yesterday, as the harshness of the wind prevented his intended visit to Newmarket. The Queen drove from the Castle to Brantridge, to visit Princess Alice and the Earl of Athlone. The guests entertained at dinner by Their Majesties at Windsor Castle this week included Lady Edward Spencer-Churchill, Viscount and Viscountess Knollys, and Captain Henry and Lady May Abel-Smith.

The Prince of Wales will take a prominent part in the International Congress of Building Societies, which will be held in London in June. On the opening day His Royal Highness will welcome the five hundred delegates from the Dominions, the United States and many European countries.

The Duke and Duchess of York will occupy the Royal box at Covent Garden Theatre next Monday night, when the International Grand Opera season will open with a performance of "Der Rosenkavalier."

The Princess Royal celebrated the anniversary of her birthday yesterday at Newmarket, where she and the Earl of Harewood are in residence at Egerton House.

The Duke of Gloucester will unveil the tablet to the memory of Field-Marshal Viscount Plumer in the Cloisters at Eton on Wednesday, June 7th, which is the anniversary of the Battle of Messines.

The Duc and Duchesse de Brabant were received by the Marquess of Headfort, Sir Jeremiah Colman and Sir Arthur Hill when they visited the British Section of the Flower Show now open at Ghent, to celebrate the inauguration of the Royal Ghent Society of Agriculture and Botany one hundred and twenty-five years ago. The British exhibits were very attractive, particularly the flowering trees and shrubs.

The King of Sweden has returned to Stockholm from the Riviera. He spent a few days in Paris, and a day in Berlin, on his return journey to Sweden.

Countess Fitzwilliam has left Coollattin, Co. Wicklow, for Wentworth Woodhouse, Yorkshire. The Earl of Donoughmore has left Knocklofty, Clonmel, for England. After a short stay, the Countess of Granard has left Dublin for London, *en route* for Paris.

The United States' Ambassador-designate has been obliged to postpone his departure from New York, and the dinner which the Pilgrims of Great Britain were arranging in his honour on May 5th has been postponed till the end of next month.

The Earl and Countess of Clarendon will return from South Africa in June, and will arrive in time to attend the marriage of their daughter, Lady Joan Villiers, and Mr. George Newman.

The marriage arranged between Dr. Herbert Garland, of Brook House, Gt. Bardfield, Essex, and May, daughter of the late Michael and of Mrs. Smyth, Victoria road, Rathgar, will take place early in June.

Dr. C. R. Moore has returned to No. 1 Prince of Wales terrace, Bray.

The "Switzermac" Featherweight Raincoat is ideal for showery weather, it is so light and compact—yet absolutely rainproof. In 12 smart shades. S.B. 25/-, D.B. 29/6. Obtainable only at Switzers, Grafton street. For race meetings the "Point-to-Point" double texture Raincoat at 3 Gns. is now the recognised vogue.

Irish-made Waterproofs for the Races. Moderately priced.—Holmes, George's street.

Switzers Restaurant has just been completely re-decorated, and offers a service that cannot be surpassed anywhere. Special three-course Lunch, with Tea or Coffee, 2s. 3d. Meat or Fish Teas, 1s. 4d. and 1s. 6d. A la Carte Luncheons and Teas at attractive prices.

Smart Irish Knitwear Suits for Spring wear. Moderately priced, 16s. 11d. to 4 gns.—Holmes', George's street.

Old Gold and Second-hand Jewellery. Highest prices given. Chancellor, 7 Grafton st.

Useful and Artistic Wedding Presents in Glass and China.—Whyte's, George's street.

Smart swagger coat in Irish tweed for 4½ gns. at Slyne's, Ltd., 71 Grafton st., Dublin.

PASSENGERS BY ROYAL MAIL STEAMERS.

Among the arrivals were:—Miss Maureen O'Brien, Master J. Kelly, Alan R. Jones, Miss Helen M. James, Captain G. Hynnon, D. C. Dorman, Miss M. Kelly, Niamh Nic Ghearailt, Mr. and Mrs. Fred Hold, Robert W. Sherlock, Mr. and Mrs. James W. Scott, Josephine Hogan, Miss Eileen Nugent, R. G. Anderson, Colonel Irvine Kirkpatrick, Lieutenant-Commander F. H. J. Kirkpatrick, Christopher B. Wrey, Mrs. Price, Miss M. Cullen, Mrs. Cullen, the Rev. C. H. Leeper, William Dawson, Samuel Rowan, Mrs. Theodore Carpentier, Miss Maryann Carpentier, Abraham Carpentier, Maurice Mookes, James Merriman, C. Power, Thomas Ryan.

Among the departures were:—Sir Laurence and Lady Dowdall, Miss Alyce Pemberton, Miss M. Glynn, A. E. Deacon, Mrs. and Miss Ashworth, Mrs. Green, Miss Phyllis Green, Miss Joyce Green, R. C. Haddon, D. R. Haddon, Mrs. C. D. Clegg, Miss G. M. Clegg, Miss Kathleen Morrow, Miss Vera Long, G. Boland, Mr. Connolly, Mr. MacNamara, Miss Maud Thompson, Mrs. Thompson, Miss M. Mannion, Miss O. Monahan, J. Havelock Nelson, Miss K. M. Fitzgerald, G. Byrne, T. O'Hanlon, Mr. and Mrs. James Butler, Mr. and Mrs. Robert Holmes, Arthur Newman, Mrs. Newman, Miss Paddie O'Dwyer, Mr. and Mrs. P. J. Feeney, Mr. and Mrs. G. W. Ormond, Dr. and Mrs. B. M. Watkins, G. L. Clifford, M. Mundrock, K. W. O'Hara, E. G. Annesley, Dr. Crofton, G. Brabazon, Mr. Ritchie, Miss Long, Viscountess de Vesci, Mr. and Mrs. R. M. Burke, G. B. Webb, Mr. and Mrs. R. M. Wilson, Charles Clancy-Gore, Dr. J. J. Rowan, Dr. J. A. Page, Miss Marie O'Higgins, Mrs. H. H. Madden, S. T. Browne, Miss Dina Copeman, Sir John Lumsden, Dr. P. J. Smith, J. McDonnell and the Rev. Terence E. Goodbody.

PASSENGERS BY B. AND I. LINE
VIA LIVERPOOL.

Among the arrivals were:—The Earl of Kingston, Mrs. Moriarty, Miss D. Lawson, Mr. P. W. Kane, Mr. T. G. Jennings, Mr. J. Hacking, Mr. T. Gould, Mr. E. F. Fitzgerald, Mr. S. Edwards, Mr. G. Dixon, Mr. T. Caplan, Colonel Boyley, Mrs. M. Arury, Mr. A. L. Browning, Mr. J. A. Carron, Miss Draper, Mr. A. B. Edge, Mr. T. Finn, Mrs. Goldsmith, Mr. H. Hebden, Mrs. Jiphson, Professor and Mrs. Imrie, Miss Laue, Mr. G. MacDonald, Mr. T. Leggatte, Mrs. Johnson, Captain Houston, Miss A. K. Goldsmith, Miss Forshawe, Miss Davidson, Miss Cowan, Mrs. Coffey, Mr. J. A. Brierley, the Rev. Fr. Bergan, Mr. G. H. McElnay, Miss McWilliam, Dr. McArevy, Miss Nolan, Mr. R. C. Pomeroy, Mr. J. W. Richards, Mr. S. Stokes, Mr. T. Threppleton, Captain and Mrs. Vivien, Mr. G. Watts, Major K. G. Williams, Mrs. Yorke, Mr. J. G. Stephenson, and Mrs. N. Roberts.

Among the departures were:—Lady Donoughmore, Mr. T. Causer, Mr. R. Spillane, Mr. M. J. McGreevy, Dr. Forbes, Mr. T. P. Nelson, Mr. J. Booth, Mr. R. Pearson, Mr. George Dixon, Mr. T. Leggett, Mr. T. McDonnell, Mr. R. Sharpe, Mr. J. Jennings, Mr. W. Ashenhurst, Mr. T. Meredith, Mr. L. O'Reilly, Mr. M. Beckmore, Mr. F. J. Thomas, Mr. C. J. Moore, Mrs. Purcell, Colonel Joyce, Miss Nicholson, Miss Deady, Miss Lewis, Major Cooper, Mr. and Mrs. Robertson, Mrs. Fowler, Mr. and Mrs. Doyle, Mr. A. H. Gillespie, Mr. J. Armstrong, the Rev. J. E. Neill, Mr. and Mrs. Breen, Mr. Poole Wilson, Mr. and Mrs. Crockford, Miss Ferguson, Miss MacMahon, Mrs. Nevitt, Mrs. Collinson, Miss Williams, Miss Seagreave, Mr. L. McCormick, Mr. and Mrs. Lindsay, Miss Griffin, Miss R. McSwiney.

Menapia, 20 Dawson street, are showing at their Salon the very latest Models, including Millinery. Afternoon Gowns and Country Clothes a speciality.

Millar and Beatty, Ltd., Grafton street, have just received a large and carefully selected consignment of inexpensive Indian Carpets and Rugs.

To Ladies.—Elastic Stockings, Belts and Medical Appliances, Artificial Silk Elastic Stockings, flesh, without seam, unnoticed with modern hosiery. Special department for ladies on first floor. Lady attendant.—Fannin and Co., 41 Grafton street.

Davis and Co.—See our Collection of Tweed and Angora Coats, Suits and Ensembles. Also Hats and Scarves to tone. Prices strictly moderate.—45/6 Grafton street.

TAIL-WAGGERS' CLUB BALL.

Patrons and friends of the Tail-Waggers' Club of Ireland held a very enjoyable dance in the Metropole Ballroom, Dublin, last night. The arrangements were in the hands of a committee, of which Mr. R. G. Quirk was the secretary.

Among those present were:—Sir Valentine and Lady Grace, Miss Overend, Miss A. Burgess, Sir Robert and Lady Tate, Miss Lowrie, Miss B. Moore, Mrs. M. Werner, Mrs. Keeble, Dr. Maureen Reidy, Mr. R. A. Owen, Miss Corcoran, Mr. Purcell, Mr. Phillips, Miss D. M. Quirk, Mrs. Lait, Dr. Werner, Mr. Ormiston, Mr. Savell-Hicks, Mr. Gibson, Mr. Begley, Miss Shields, Mr. O'Rourke, Miss Stack, Mr. McFerran, Mr. White, Mr. Moore, Mr. Keeble, Mr. Henderson, Miss Savell Hicks, and Miss Gallagher.

THE SUN.

	To-day.	To-morrow.
Rises	6. 2	6. 0
Sets	8.44	8.46
Lighting-up Time	9.45	9.46

HIGH WATER—DUBLIN.

	To-day.	To-morrow.
Morning	1. 1	1.33
Evening	1.17	1.50

AT OTHER PORTS.

	Morning.	Evening.
Belfast	0.31	0.46
Cork	7. 7	7.28
Dundalk	0.46	1. 2
Galway	6.51	7. 7
Londonderry	10.10	10.26
Sligo	7.32	7.48
Waterford	7.14	7.25

LONDON LETTER.

BUDGET DAY.

59 FLEET STREET, LONDON,
TUESDAY NIGHT.

Mr. Neville Chamberlain's Budget speech lasted for just over two hours, and was a very careful and an extremely well-reasoned financial statement, delivered in calm, almost unimpassioned, tones. Only once did he allow himself to become heated, and that was in his repudiation of the suggestion that he should budget for three years and should take a shilling off the income tax. With devastating logic he pointed out what these proposals would mean to the country, and dismissed them with contempt. Mr. Chamberlain introduced several new taxes to-day, but none of them will yield sums of any magnitude. Imported matches, mechanical lighters, foreign hops, British sparkling wines, heavy oils, heavy road vehicles and co-operative societies all come under the harrow, while the Chancellor expressed the opinion that this year he had good reason for his policy of making no provision for the redemption of debt.

The Beer Duty.

Mr. Chamberlain dangled before the House the remission on the beer duty until his speech was drawing to a conclusion, though on several occasions members thought that he was about to refer to it and cheered enthusiastically when he first mentioned the beverage. He admitted that the revenue for beer was six million pounds below his estimate—the lowest yield for thirteen years—with the result that something had to be done to stop the reduction in consumption. To this end he proposed to spend fourteen millions in reducing beer by a penny a pint, and in improving its quality. This statement was received with cheers from all quarters of the House, though when Mr. Chamberlain mentioned the gravity which he suggested a voice from the Labour benches said: "That's water"—a remark which, the Chancellor said, was made with authority. The income taxpayer secures the slight concession of a continuance of the allowance for repairs and the privilege of paying his year's taxation in two equal portions. On this point Mr. Chamberlain admitted that the taxpayer last year had to pay five quarters in one year.

Concern in the City.

The proposed increase in the resources of the Ex-Equalisation Account was not unexpected in the City of London. Purchases of gold reduce the amount of sterling which is held by the Account. The reduction arises in this way: The Account pays market price for the gold in paper pounds—say, 120s. *per* oz. or thereabouts. It sells the metal to the Bank of England at 85s. *per* oz. Thus the 66,000,000 pounds of gold bought this year have caused a sterling deficit in the Account of probably £27,000,000. Sterling still requires very large resources for its management, especially because the foreign exchanges are so unsettled. More is required to-day than was needed a year ago. To increase the resources of the Account is, therefore, a wise step. Interesting to the City also was the Chancellor's promise that the stamp duty on new capital raised by companies will be reduced. Further interest was shown when it became known that Mr. Chamberlain did not make any provision for debt redemption. This does not imply total suspension of the Sinking Fund, since there are charges of about £7,000,000 which it must meet; but the City welcomes the refusal to allocate money to actual debt redemption in these hard times.

The World Conference.

It is understood that the Organising Committee of the World Economic Conference, which is responsible for arranging the date when the conference will be called together in London, will meet under the presidency of Sir John Simon on April 29th. Six weeks' notice must be given to the delegates, since several have very long distances to travel. It has not yet been decided where the Conference will hold its meetings in London, but they are likely to take place in one of the new museum buildings recently erected in South Kensington. The attendance of delegates and their respective staffs will be so large that any Royal or Government building, ordinarily used for conference purposes, will be too small. Unofficial steps in connection with the Conference are already in progress in Paris, where delegates of forty nations are meeting this week. The occasion is the International Congress for Commercial Exchanges, held under the auspices of the French Union of Export Industries. One of the principal aims of the Congress is to prepare the ground for the official negotiators at the World Economic Conference by setting up international commissions to discuss trade treaties and the removal of restrictions upon international commerce.

Broadcasting Defects.

Interference with broadcasting reception has been so serious in many places that an international conference will take place in July in Paris to consider what can be done in the way of suppressing the inconvenience. The conference has been arranged to coincide with the annual International High Tension Conference. It is asserted that in many cases listeners can deal with the defect themselves, but this frequently involves expense and trouble, and it is hoped that the conference will be able to find a method of relief which will not be difficult to apply. In London and other places the trackless trolley omnibuses used to create a great amount of interference, but the combined efforts of the B.B.C. and the omnibus companies brought about a cure.

A Novel Excursion.

An innovation in railway travel will be made shortly, when a special train will make a 2,000 miles journey, embracing several of the most famous beauty spots in England and Scotland. The trip will occupy seven days, and only a limited number of passengers will be able to obtain accommodation, which will comprise numbered and reserved seats in the restaurant carriages, and an exclusive bedroom in the sleeping cars. The train, which will be composed of separate day and night sections, will include a smoking room, writing room, shower-baths, hairdressing saloon and other offices. Numerous motor and steamer trips are included in the itinerary, and among the places visited will be Edinburgh, Aberdeen, the Clyde, the Western Highlands, the Scott country, the Lake district, York, Scarborough, Lincoln, Ely and Cambridge. An inclusive charge of £20 is being made, and this will cover rail fare, motor and steamer excursions, and all meals. If this experiment should prove successful, it is possible that excursions of the same character will become a feature of the holiday season. Ireland, with its numerous beauty spots, might well be included in the scheme.

Air Services.

It is not improbable that the recent inauguration by the Great Western Railway of an air service from Plymouth to Cardiff may be followed by developments on other railways, and it is suggested to-day that the London, Midland and Scottish Railway may arrange an air service from Manchester to the Isle of Man and Ireland. At the end of the week an aerial survey of England will begin, in an attempt to find new airways, and, though this is a private enterprise, there can be no doubt that the results will be of value to the railway companies and the general public.

UNIVERSITY OF DUBLIN.

The Senate of Dublin University will meet in the Theatre of Trinity College to-day, at 2 o'clock p.m., for the purpose of conferring degrees.

CHEAPER BEER IN GREAT BRITAIN.

CHANCELLOR'S ANNOUNCEMENT IN BUDGET SPEECH.

INCOME TAX PAYMENTS TO REVERT TO OLD SYSTEM.

£750,000 FROM CO-OPERATIVE SOCIETIES.

ONE penny per pint off the duty on beer was the main concession announced by Mr. Chamberlain, the Chancellor of the Exchequer, in opening his Budget yesterday. A better quality at the reduced rate was also indicated.

While there is no reduction in income tax, payers will not be required to pay three-quarters in January, but will revert to the system of equal half-yearly payments.

New duties will include a tax on co-operative societies, expected to yield £750,000.

Heavy goods road vehicles are to be heavily taxed as from January 1st next.

Increased duties have been placed on matches and lighters, and a duty of one penny per gallon has been placed on heavy oil.

The companies' capital duty has been reduced from one per cent. to one-half per cent., and the charge on arrears of excess profits duties and death duties has been reduced to three per cent.

A surtax of 6/- per gallon will be imposed on British sparkling wines. The duty on hops will be renewed for four years. Silk and artificial silk will be subject to the Imports Duty Act.

The Budget deficit of £32,000,000 would be met by borrowing.

Duties imposed on Free State goods had yielded £2,500,000, while the Free State default was estimated at £3,500,000.

The Chancellor's speech is on page 5.

Mr. Chamberlain's estimates for the year 1933-34 are as follows :—

REVENUE.	
Income Tax	£228,750,000
Sur-tax	51,000,000
Estate Duties	74,750,000
Stamps	20,400,000
Excess Profits Duty—Corporation Profits Tax	2,200,000
Land Tax, etc.	800,000
Customs	167,965,000
Excise	101,182,000
Motor Vehicle Duties—Exchequer Share	5,000,000
Post Office Net Receipt	11,700,000
Crown Lands	1,230,000
Receipt from Sundry Loans due to British Government	3,800,000
Miscellaneous	30,000,000
Total	£698,777,000

EXPENDITURE.	
National Debt	£224,000,000
Northern Ireland	6,750,000
Miscellaneous Services	3,550,000
Army, Navy and Air Force	91,192,000
Ditto Pensions	17,754,000
Central Government and Finance	2,000,000
Foreign and Imperial	6,329,000
Home Department	15,864,000
Education	51,205,000
Health Insurance, including Pensions	132,495,000
Trade and Industry	9,042,000
Works, Stationery, etc.	8,136,000
War Pensions and Civil Pensions	48,889,000
Contributions to Local Revenues	45,311,000
Ministry of Labour	22,500,000
Customs and Excise and Inland Revenue Votes	12,469,000
Surplus	1,291,000
Total	£698,777,000

VIEWS ON THE BUDGET.

While the Chancellor was making his speech the members of the Brewers Society were meeting near by awaiting his pronouncement. As soon as it was made a special messenger took the news to the meeting.

Later Sir Edgar Sanders, Director of the Society, made the following statement to a reporter :—

"The new beer duty is a departure from the system which has prevailed for over fifty years of levying the duty at so much per standard barrel; that is, a barrel of 36 gallons, at a strength or gravity of 1055 degrees. In future the standard barrel as the basis of duty will disappear, and instead the duty will be charged on its bulk barrel of 36 gallons according to its strength or gravity.

"The scale will begin at a gravity of 1027 degrees, and on a barrel of beer of such gravity the duty will be 24s. All beer of a lower gravity of 1027 degrees will pay duty at 24s. a barrel, which will be the minimum, and this will make it unlikely that in future anyone will sell beer below such a gravity.

"Above the strength of 1027 degrees the duty will rise by 2s. per degree.

"It is difficult to compare the new with the old duty, except at any given point. If, for example, the gravity of 1055 degrees is taken, which was the strength of the old standard barrel, the new duty will be 80s., as against the old duty of 114s., or if the other end of the scale is taken—namely, 1027 degrees, the new duty of 24s. compares with the old duty of 45s. 9d.

"The Brewers' Society is recommending all brewers to make such arrangements with retailers as will enable the price of all beers to be reduced one penny per pint and improve the gravity or strength of beers by at least two degrees. From the letter written to the Chancellor of the Exchequer by the Chairman of the Brewers' Society it will be seen that the society has urged all members to use as much home-grown barley as practicable in order to benefit British agriculture to the fullest possible extent.

OPINION IN DUBLIN.

An official of Messrs. Guinness and Company stated in Dublin last night:—Regarding the reduction in beer duty to 24s. per barrel, such reduction must be favourable to us, in common with all other brewers. Generally speaking, the high rate of duty was detrimental. It is customary, when the Chancellor of the Exchequer announces an increase or a decrease in the price of beer per pint, for brewers to increase or decrease the prices accordingly on the following day. I believe that our firm will reduce our prices in accordance with the statement made by the British Chancellor in the House of Commons.

A director of Messrs. Jordan and Sons, Ltd., company registration agents, said:—The reduction in the Companies' Capital Duty will, undoubtedly, help industry. The duty is on the nominal capital of every new company, and is collected by means of stamps on the company's original documents at the time of registration.

The recommendation of the Raeburn Committee regarding the taxation of co-operative societies was that dividends on purchases should continue to be exempt from tax, but that trading profits should be liable to taxation, as well as income derived from investments. The original estimate of the Committee of the amount which would be realised if its recommendations were put into force was £1,200,000 for the year 1932-33. Mr. Chamberlain has estimated a revenue of £750,000.

DUTY ON OIL.

A representative of Bryant and May, Ltd., said the increase from 4s. 4d. to 4s. 9d. per gross in the matches Custom duty will undoubtedly benefit the British match industry.

Mr. McMullan, of Messrs. McMullan Bros., stated that the increase of 1d. per gallon duty on lubricating oil would hardly affect the Free State. There has been a rumour of an equal increase in the Free State, but this will not be known, of course, until the Free State Budget is read in May. It might be found, since the Free State gets most of her lubricating oil through Britain, that there might be a slight increase here.

HEAVY VEHICLES.

Sir Herbert Austin considers that at present pleasure vehicles are overtaxed.

"We think that if it was necessary to increase taxation on commercial vehicles there should have been a reduction of the taxation on passenger vehicles.

"The effect of the present taxation increase will be to drive off the roads quite a lot—possibly nearly all—of the individuals in the business, and larger firms will be seriously handicapped.

DETAILS OF ANGLO-DANISH PACT.

EFFECT ON DAIRY IMPORTS

The trade agreement between Britain and Denmark signed on Monday is for a period of three years and is based on the principles of the most favoured nation clause. While it is virtually certain that imports of Danish goods into Great Britain will not be greater than at present, and perhaps slightly lower, British exports to Denmark, according to the terms of the agreement, are bound to increase somewhat.

The British Government undertakes not to impose any tariff on bacon imported from Denmark during the next three years. It also promises Denmark a percentage of the whole of the foreign bacon imported—a percentage almost the same as for the last two or three years. It further promises not to raise the present tariff on imported butter, and if any restriction of imports is imposed during the three years imports from Denmark will not be allowed to fall below an amount which is very little lower than the average for the last two or three years. The British Government agree not to raise the existing tariff on eggs, and if there is any import restriction Denmark is guaranteed a minimum quantity. Similarly no tariff will be imposed by Great Britain on Danish cream and condensed milk. This is an important item as in the recent Milk Report it was suggested that there should be an almost prohibitive tariff on imported cream.

Denmark, on the other hand, agrees to take 80 per cent. of its whole coal imports from Great Britain. At present it takes about 60 per cent. Denmark also promises to take about 75,000 tons of steel and iron goods from Great Britain instead of about 50,000 tons as at present. The Danish Government agrees not to raise the present tariffs on a long list of articles imported from Great Britain, and important alterations are promised in the taxation of motor cars, which at present is disadvantageous to British cars. It is thought that the Danish Government will also lower the duty on whiskey. Denmark also promises to take its jute and salt from Great Britain. These have hitherto been imported from other countries.

There are several protocols containing "gentleman's agreements" as to the placing of Danish orders in Great Britain.

FATAL R.A.F. ACCIDENT AT SINGAPORE.

From Reuter's Correspondent.

SINGAPORE, Tuesday.

Flying-Officer G. W. P. Grant, of Croydon, was seriously injured when the Hawker Horsley bomber which he was piloting crashed into the sea in the Johore Strait to-day. His passenger, Leading Aircraftman J. J. F. Firth, of Woolwich, is missing and is presumed to have been killed.

The bomber belonged to No. 36 Torpedo Bomber Squadron, and was carrying out front camera gun practice when the accident occurred.

MORE BOUNTIES ON EXPORTS.

NEW FREE STATE SCHEDULE.

SHEEP AND MUTTON NOW INCLUDED.

CHANGES IN CATTLE SUBSIDIES.

FROM an announcement made by the Free State Department of Agriculture last night it appears that the bounties now payable on live-stock and other agricultural produce will remain in force, with the following exceptions, on and after May 1st:—

The only classes of cattle on which bounty will be payable are from 15 months to two years old, and two years old and over;

Bounties on eggs in shell are increased;

Bounty on turkeys reduced, and

Bounty on certain potatoes increased.

In addition, bounties will be paid on the following products not hitherto subject to bounty:—Sheep and lambs, mutton and lamb, frozen liquid eggs and frozen liquid whites or yolks of eggs.

The bounties to be paid are as follow:—

(From May 1st to December 31st, 1933, (inclusive).

LIVE CATTLE:
Two years old and over, 35s. per head.
15 months and under two years old, 15s. per head.
SHEEP AND LAMBS: 3s. per head.
MUTTON AND LAMB: 10s. per cwt.
EGGS IN SHELL:
Extra selected, 2s. per gt. hnd.
Selected, 2s. per gt. hnd.
Medium, 1s. 7d. per gt. hnd.
Pullets, 1s. 3d. per gt. hnd.
Ducks, 1s. 7d. per gt. hnd.
Cold stored and pickled, 2s. per gt. hnd.
LIQUID EGGS:
Frozen liquid eggs and frozen liquid whites or yolks of eggs, 12s. 6d. per cwt.
DEAD POULTRY:
Turkeys, 3d. per lb.
Other poultry, 2d. per lb.

(From May 1st to July 31st, 1933, inclusive).

LIVE PIGS: 12½ per cent. ad valorem.
BACON AND HAMS: 10s. per cwt.
PORK: 7s. 6d. per cwt.
PIG OFFALS: 5s. per cwt.
GRASS SEED: 10 per cent. ad valorem.
POTATOES:
Potatoes grown in districts scheduled in orders made under the Destructive Insects and Pests Acts, 1879 to 1929: £1 per ton.
Potatoes grown in other districts: 17s. 6d. per ton.

The proposals with reference to the subsidy and bounty on butter and other dairy produce have already been announced.

VIEWS OF TRADERS.

Mr. P. Oliver, a well-known Dublin cattle exporter, when asked for his views, expressed the belief that 35s. bounty on cattle two years old and over would just about balance matters in view of the new £6 tariff on such cattle in England. It would work out at slightly better than the 12½ per cent., and in his opinion was very satisfactory.

When asked if this would result in a better price to the farmer, Mr. Oliver said that there might be some improvement for home consumption. In the month of May stocks usually become short, and home buyers are the best customers. At the moment there are plenty of cattle in England and Scotland, any amount of chilled meat, and a large number of Canadian available, so that, even if there is a shortage here in May, it will not have any material effect upon the people across the Channel.

He did not think that the price of cattle for export would differ by more than 10s. per head at present.

Another prominent cattle exporter stated that he did not think the change in the bounty on cattle would make much difference, except in regard to young cattle, of which too many were leaving the country. The bounty on sheep and lambs would help trade, as the British tariff on these was too high.

With regard to the increased bounty on eggs, a leading exporter stated that it would mean an advance in the price of extra selected hen eggs by fivepence per 120, selected by sixpence per 120, medium by fourpence, and duck by fourpence.

Up to the present there has been no bounty on cold stored or pickled eggs. If, he said, this Order means that the bounty is payable only on the eggs being exported, the tendency will be to discourage cold storage of eggs in the Free State itself. This would probably mean a reduction in the supply of eggs usually available in winter, and a proportionate increase in their price.

The bounty has all along gone into the pockets of the producers. The increase now made was badly needed, because the bounty already in operation meant that the price paid to the producer was so low that there was a danger of his selling off his flocks. The price was absolutely unremunerative.

FROM "THE TIMES."

(*BY SPECIAL ARRANGEMENT.*)

A BALANCED BUDGET.

The Times to-day observes in an editorial article:—Mr. Chamberlain's Budget, though it contains one or two little surprises, is very much what might have been expected from a sound and orthodox Chancellor. Though hardly showing the imaginative qualities of a financial genius, it makes, or rather promises, a beginning, albeit a small one, in the direction of that reduction in taxation which every one recognises to-day as being the most urgent necessity of our public finance.

But when all is said and done, the Budget remains grim enough. Thanks to a windfall, Mr. Chamberlain has been able to afford the direct taxpayer a measure of relief during the current year; but what of the future? What hope does the expenditure side of the Budget hold out of any permanent reduction in the scale of public spending? The Chancellor's references to economy in his speech were brief and perfunctory. He held out no hope of reducing the preposterous total of supply expenditure; he merely challenged the House to suggest further reductions. After another year of sound finance and crushing burdens, what fate awaits the patient oxen who have already toiled so long? The estimates show clearly enough that it is not only the beer tax which has become regressive; the yields of income and surtax are shrinking ominously.

It is plain enough that, unless drastic steps are to be taken to reduce expenditure, orthodox finance will soon become impossible. Meanwhile, Mr. Chamberlain is, in a sense, making the worst of both worlds; for his Budget contains neither the anodyne of inflation nor the virtue of retrenchment. Indeed, it seems to combine inflationary expenditure with deflationary taxation in precarious equilibrium. Sound finance is much more than the mere meeting of commitments out of revenue at all costs. It includes also the cutting down of public expenditure to the lowest possible level; and, if a reduction of taxation is impossible this year, for fear of the inflationary consequences of an unbalanced Budget, then a way must surely be found of making it possible by reducing expenditure. Mr. Chamberlain cannot have it both ways.

QUIET DAY AT PUNCHESTOWN.

SMALLER CROWDS THAN USUAL.

BETTER FIELDS PROMISED TO-DAY.

From Our Reporter.

One did not need to be a regular racecourse frequenter to realise that yesterday's meeting at Punchestown was something of a disappointment.

Year after year Punchestown has been described as peerless, gay, romantic and historic. It has been said that it has an atmosphere of its own. It seems usual to expect that "everyone shall be there." Those attending the Kildare and National Hunt races for the first time anticipate a subtle flavour, making Punchestown different and more enjoyable than any other meeting in the Irish Calendar. Up to yesterday, if the reports in newspapers of the past do not lie, they had not been disappointed.

It would be most unfair to blame the politicians in power for every social and commercial failure that occurred in this country. Punchestown was by no means a failure yesterday, but the circumstances which robbed it of some of its gaiety and "swing," undoubtedly, had a political origin.

NO OPENING CHEERS.

To start with, there was the absence of the Governor-General. In previous years the arrival of the King's representative, with appropriate ceremony, provided a modicum of excitement, and formed an important social trimming. Mr. Donal Buckley, however, maintained his strictly non-social programme and refused to come to Punchestown. Consequently the meeting, instead of opening with cheers, began quietly—that is, as quietly as the voices of a hundred loudly loquacious bookmakers would permit.

Then there was the serious decrease in the number of cross-Channel visitors. One motoring organisation which handled 300 visitors to Punchestown last year had only five this year. The race for the Governor-General's Cup—presented by Mr. James McNeill—which is a steeplechase for horses of officers of recognised armies, navies and air forces, yesterday included only one entrant from outside the Free State Army.

THE ATTENDANCE.

A third reason why Punchestown yesterday lacked its usual attractiveness was that the attendance was smaller than for many years past. It was not really a small attendance, but it was smaller than had been expected. Old racegoers expressed the view that there would have been a better "swing" if the attendance had been greater. With only two favourites winning, the bookmakers might have had a prosperous sort of day, save that business was bad in the absence of a plethora of "punters."

"Times are changing." "There's not the money there used to be in the country." Those were the types of remarks that one heard over and over again in the enclosure and on the stand.

SILK HATS ABSENT.

With the Governor-General absent, silk hats were at a premium. We counted two, one being worn by a clerical gentleman, and therefore of doubtful value in a statistical record. A third was reported, but its presence was not confirmed. Now, while a score or so of silk hats might have lent "tone" to the meeting, two or three only served to throw perfectly good bowlers and soft hats into shabby relief.

Punchestown is, of course, democratic, like all Irish race meetings. While it is the farmer and the business man who stand shoulder to shoulder for the greater length of the stand, they like to feel that "society" is well represented at the right hand end. In order to contemplate "society," in the interests of the accuracy of this account, one dallied awhile between the back of the stand of the Kildare Hunt and the dining-room of the Kildare Street Club. Notwithstanding the shortage of silk hats, a few minutes there convinced us that the best-looking women in the country must flock to race meetings.

THE RACING.

Even the racing yesterday was not exciting. There was not a close finish during the day, and it was seldom that the crowd were thrilled. They did cheer heartily when Old Tim won the Governor-General's Cup—not because the majority of them had him backed, but because it was his second successive win, and his third successive time to be placed in the same cup.

Spills around the course were not many. In the last race two horses fell at the first fence, and the way that some hundreds of persons rushed up the course, presumably to assist to their feet the jockeys who were already rising, made a spectator suggest that marshals were just as necessary here as at car races.

BIGGER FIELDS TO-DAY.

This impressionistic sketch of the proceedings may have a more pessimistic ring than is intended. There is no reason why Punchestown to-day should not be as enjoyable as ever. Fields will be much bigger than yesterday, and the sport should consequently be keener. And as yesterday showed that cloudy skies do not necessarily stand for rain—more than a few cupsfull, anyway—the attendance may be greater and the fun faster.

POLICE CAR STONED

AFTER COURT SCENES.

From Our Correspondent.

TRALEE, Tuesday.

THERE was applause in court when a prisoner charged here to-day with illegal possession of arms refused to plead or recognise the Court, and Judge McElligott forthwith had one of the demonstrators brought before him and sentenced him to three months' imprisonment with hard labour for contempt.

The prisoner, John O'Connor, Farmer's Bridge, was remanded in custody to the next Criminal Court, in July, and was being removed to the Guards' Barrack with Daniel Keating, the man who was sentenced for contempt of Court, when a large crowd surrounded the police escort and scuffles took place.

The windows of a police car were broken by stones flung from the crowd, and it is alleged that shots were fired from the car.

DERRY'S NEW BRIDGE.

TO BE NAMED AFTER LORD CRAIGAVON.

In reply to a request that he should allow Derry's new bridge to be called after him, Viscount Craigavon, Premier of Northern Ireland, wrote to the Derry Corporation: "To be linked up with the Maiden City in such a manner is, indeed, an honour, which I—and, I hope, those who come after me—will treasure above the ordinary tokens of encouragement and affection."

The Mayor intimated at a meeting of the Derry Corporation yesterday that the Lord Mayor of London had agreed to come over to open the bridge. He said that he would bring the Lady Mayoress and his Sheriffs with him, and come in state to open the bridge.

The Corporation granted permission for the broadcasting of the opening cermeony on July 18th.

TEACHERS' STRIKE TO-DAY.

NO WORK IN THE SCHOOLS.

PROTEST AGAINST SALARY "CUTS."

A MARCH THROUGH DUBLIN.

AN order to strike work was issued on the 8th instant by the Central Executive Committee of the National Teachers' Organisation to all teachers of national schools in the Free State. The object of this drastic action was to give emphasis to the teachers' attitude of protest towards what they hold is an unjustified reduction of their salaries proposed by the Government.

The date fixed for the strike is to-day and it is limited to one day.

At noon a meeting of teachers will be held in Dublin. It will be addressed by Mr. Cormac Breathnach, T.D., President of the Organisation, who is a supporter of the Government in the Dail.

A PROCESSION.

After the meeting the teachers will walk in procession through the principal streets in order to give further publicity to their resentment of the intended cuts in their pay.

The late Government, nearly ten years ago, reduced the salaries of national school teachers by 10 per cent. A little later that Government withdrew the fees for extra subjects and evening schools. The special fees for teaching Irish had already disappeared.

Under the Temporary Economies Bill teachers with salaries ranging from £200 to £450 will suffer reductions varying from 5½ per cent. to 8 per cent. They point out that they are being treated worse than either Civic Guard officers or civil servants.

THE PERCENTAGES.

The difference is shown in the subjoined comparative table of percentage reductions proposed in the Economies Bill:—

Present Income.	National Teacher.	Garda Officer.	Civil Servant.
£200	5½ p.c.	4½ p.c.	Nil.
£250	6 p.c.	4 4-5 p.c.	Nil.
£300	6½ p.c.	5 p.c.	Nil.
£350	7 p.c.	-5 2-7 p.c.	2 p.c.
£400	7½ p.c.	5½ p.c.	2 p.c.
£450	8 p.c.	5 7-9 p.c.	2 3-17 p.c.

The teachers also assert that in the matter of pensions they compare very unfavourably with all other public servants. Over 2,500 teachers are ineligible for pensions even after forty years service. The remainder have to contribute 4 per cent. of their salaries to the cost of their pensions, and they protest that, owing to State neglect, the fund from which their pensions are being paid has become insolvent. It is in such conditions that the Government expects, the teachers protest, that they should now submit to a further drastic "cut" in their salaries.

THE CONGRESS PROTEST.

The order to hold a one-day strike to-day was issued before the National Congress of the Teachers' Organisation assembled at Galway. When the Congress took place last week, the attitude of resentment of the "cuts" was confirmed, and a resolution was adopted: "That this Congress registers emphatic protest against the treatment proposed to be meted out to the teachers under the terms of the Public Services (Temporary Economies) Bill, 1933."

SIGNING THE ROLL.

The meeting in Dublin to-day will be preceded by a general signing in the Teachers' Club Hall, 36 Parnell square, of a roll of protest and of adhesion to the strike decision.

The meeting, which will be attended by about a thousand teachers, will be held in public in Parnell square. Mr. T. J. O'Connell, the general secretary, owing to the death of his father, will be unable to attend, as he has already had to leave Dublin. The proceedings will begin at 1 p.m., and, after the meeting, the demonstrators will walk in procession through O'Connell street to the vicinity of the Dail.

DISTRIBUTIVE WORKERS' PROTEST.

At a meeting of the Dublin Central Council of the Irish Union of Distributive Workers and Clerks, Mr. D. Coakley presiding, the following resolution was passed unanimously: "That this Council, representing 6,000 organised workers in Dublin, protests against the proposed reductions in salaries of Irish national teachers.

"We consider the policy of wage reductions as inimical to the best interests of the State, inasmuch as a reduction of the spending capacity of the wage-earners is bound to have reactions affecting every class of the community, and is, in our opinion, opposed to the policy of developing our own markets by lessening the spending capacity of the people."

CIVIL SERVANTS AND THEIR RIGHTS.

"GRAVE ISSUES" RAISED.

A meeting of the Council of the Civil Service Federation was held last night to consider the position following the banning of the meeting which was to have been held in the Royal Hibernian Hotel, Dublin, on Monday night last. The meeting was private, but subsequently the following statement was issued regarding letters received from the Free State Department of Finance.

"The Department of Finance letter raises very grave issues for civil servants. It would deprive them of a right never previously challenged. Many civil service meetings have, in fact, been held in Dublin, at which public representatives have attended and spoken and at which the Press was present. Whether occasion arose for any such meeting in recent years is immaterial. Nothing in the laws or Constitution of the Saorstat takes away the natural and traditional right of civil servants in this matter. The Federation has been advised by an eminent Constitutional lawyer, that the official action taken is *ultra vires*. That action is also most undemocratic, and civil servants must inevitably be restive until their right in this matter is fully recognised.

"Whether or not civil servants have an adequate opportunity of representing their views to the Government regarding 'cuts' is beside the point. The decision now rests with the Dail. Only one side of the case has been placed before deputies, and it would, therefore, be merely consonant with justice if deputies should have been allowed an opportunity of hearing the argument civil servants can adduce against the proposal in the Public Economies Bill.

"The issue raised in the Dail is not an ordinary reduction in civil servants' pay. It is also manifest from Government declarations in the debate on the bill that the bill does not purport to meet the wishes of those who consider civil servants' remuneration excessive. What is proposed is to meet a temporary emergency by imposing a penal tax on a single and defenceless section of the community.

"Civil servants are not indifferent to the difficulties of the farmers or to any measure of relief for the farmers or other suffering sections of the State. The Service should not, however, be asked to bear more than its reasonable share of a common burden.

"The Federation indignantly denies that the Service is, of all sections of the community, the best able to shoulder the burden, to spread the special tax proposed for the Service over the general body of taxpapers would mean raising income tax for all by only a fraction of a penny."

THE MOSCOW TRIAL.

MR. BALDWIN AND THE PRISONERS.

MR. LANSBURY RULED OUT BY SPEAKER.

SEVERAL questions on the recent trial of British subjects in Moscow were addressed to the Foreign Secretary (Sir John Simon) in the House of Commons yesterday. At the close of question time Mr. Lansbury (Leader of the Opposition) sought leave to move the adjournment of the House in order to discuss the embargo on Russian imports, but the Speaker ruled that the matter did not come within the scope of the Standing Order.

Sir John Simon, replying to several questions, said that he understood that both Mr. Macdonald and Mr. Thornton had lodged appeals to the Central Executive Committee of the Soviet Union. The four engineers who had arrived here were interviewed at the Foreign Office, and they held the view that their two comrades were as completely innocent as themselves. (Cheers.) "Having seen the four men," added Sir John, "I am convinced that the accusations against them were ill-founded, and that the action of His Majesty's Government is entirely justified." (Loud cheers.)

Replying to the question, when the appeals were likely to be heard? Sir John Simon said that he did not know.

Mr. Lansbury—May I ask the Leader of the House whether there will be any further opportunity of debating the action taken by the Government? (Labour cheers.)

Mr. Baldwin—I think it is a little premature to put that question.

Mr. Lansbury—I understand that the embargo will come into operation to-morrow. (Ministerial cheers.) In these circumstances, does he think it too early to ask for a date for discussion?

Mr. Baldwin—I cannot think that a debate would be helpful to our fellow-countrymen who are still in prison. (Ministerial cheers.)

Mr. Lansbury—Probably that may be the opinion of the right hon. gentleman and of the majority of this House: that remains to be seen. But I wish to press the right hon. gentleman. There is no danger to our countrymen from any debate here. It is a matter of great importance to a large number of people in this country, and I again ask for facilities to debate it.

Mr. Baldwin—The responsibility for a decision of that kind must rest with the Government.

THE TRADE EMBARGO.

Captain Peter Macdonald (Conservative, Isle of Wight) asked the Prime Minister what action the Government proposes to take with regard to Russian trade following the expiration of the Russian Trade Treaty on April 17?

Mr. Baldwin replied that he was not in a position to make any statement; negotiations which were in progress with a view to a new agreement were suspended following the recent arrests in Moscow.

Mr. Lansbury asked leave to move the adjournment of the House for the purpose of discussing, as a matter of urgent public importance, "the imposition by His Majesty's Government of an embargo on Russian imports into this country to operate from to-morrow morning."

The Speaker ruled that the matter, arising out of Executive action in pursuance of an Act of Parliament, did not come within the scope of the Standing Order referring to adjournment motions.

Mr. Lansbury—Do I understand that by that Act of Parliament all control over the action of the Government is removed from the House? He went on to suggest that the matter was one of definite public importance affecting tens of thousands of citizens.

The Speaker said that the House had a perfect right to discuss the question when it arose. It did not, however, come under the Standing Order dealing with motions for the adjournment.

BUSY WEEK IN THE DAIL.

POSSIBLE DEBATE ON OTTAWA.

By Our Political Correspondent.

IN the Dail to-day the House may be asked to approve, on the motion of President de Valera, Minister for External Affairs, the trade agreement made at the Ottawa Conference between the Free State and the Union of South Africa. No doubt the Opposition will take the occasion, whenever it is offered, to raise the whole question of the futility of the Ottawa visit, of which this trade treaty was virtually the only outcome.

It is unlikely that in the absence of Mr. MacEntee, Minister for Finance, the Committee stage of the Public Services (Economies) Bill will be taken till next week. Mr. MacEntee will be back from his Continental holiday to-morrow morning; but, in the Railways, Transport and Traffic Bills, as well as estimates, there will be sufficient business to keep the House occupied for the week.

The Cereals Bill remains on the paper for a motion returning it to the Senate. For reasons, which are not apparent, the Government has not yet considered it desirable to send this bill to the Senate, so as to secure its passage after the necessary sixty days. It is subject to the same treatment as the Oath Bill.

Other bills on the Order Paper include the Damage to Property (Compensation) Bill, Foreshore Bill, National Health Insurance Bill, Public Charitable Hospitals Bill, Trade Loans Guarantee Bill, Cement Bill, Cork Tramways Bill and the Money-lenders Bill.

ALL-DAY MEETING.

The deputies of the Fianna Fail Party had an important party meeting at Leinster House yesterday. It lasted the whole day, and all the available Ministers were present most of the time.

It is understood that there was a general review of the party programme, and the various legislative matters at present before the Dail, as well as others which it is hoped will be introduced. Among these latter is the proposed Land Bill. This measure will be necessary to implement Mr. de Valera's scheme for the remission of half the land annuities.

The proposal in the scheme for the establishment of at least 20,000 new holdings was generally approved, but the amount of money required for such a gigantic project presents a difficulty which Ministers did not offer much hope of surmounting.

GENERAL O'DUFFY.

The question of the proposed pension for General O'Duffy, late Commissioner of the Civic Guard, was raised by some deputies, and there was also criticism of the recent appointment of a police officer to the Land Commission.

Regarding the "cuts" of salaries in the public services it is understood that the meeting had little adverse criticism.

VIEWS ON REPUBLIC.

The speech delivered by President de Valera on Sunday last in Dublin, when he outlined his position regarding the ultimate establishment of a republic, was the subject of comment among many deputies, although it was not raised at the meeting. Some of those were frankly dissatisfied at the President's statement that the time for action in this regard was not just yet; others suggested that it indicated to them that the Government still contemplates further negotiations with Great Britain with regard to the financial dispute, and that they naturally would be in a stronger position if still even nominally within the Commonwealth of Nations.

UNDERSTANDING ON WAR DEBTS.

BRITAIN AND THE U.S.A.

MR. MACDONALD TO LEAVE TO-DAY.

EXPERTS TO CONTINUE DISCUSSIONS.

From Reuter's Correspondent.

WASHINGTON, Tuesday.

PRESIDENT ROOSEVELT and Mr. Macdonald, according to a statement issued to-night, have reached "a clear understanding of the situation affecting the two nations," following their talks this evening.

The text of the statement is as follows:

"During the day the Prime Minister and the President have discussed the problems of the debts of the British Government to the United States Government. Both have faced the realities and obligations, and both believe that as a result there is laid the basis of a clear understanding of the situation affecting the two nations.

"It would be wholly misleading to intimate that any plan or any settlement is under way. It is the simple truth thus far that only preliminary explorations of many difficult routes have been commenced. The point to be emphasised is that with the most friendly spirit progress is being made."

The arrival on the Washington scene of M. Herriot, representing France, and the Canadian Prime Minister, Mr. Bennett, have widened the scope of the conversations. The French delegate, in particular, brought up the question of War debts in his three hours' talk with President Roosevelt last night.

The news that the British Budget does not provide for the June debt instalment caused no shock in American official quarters; for it is recalled that last year's Budget made the same omission. The United States Administration, it is known, hopes to accomplish much towards simplification of the present situation before June 15th, nor does it overlook the part that international debts play in the difficulties which are the subject of the present conference.

COMPLETE PROGRAMME.

Not only did President Roosevelt and Mr. Macdonald last night express "deep satisfaction at the conclusion of their preliminary conversations, but M. Herriot announced on leaving the White House at midnight: "I am very pleased with the discussion. Mr. Roosevelt has laid down a complete programme."

The attitude of France towards the June 15th War debt payment remains enigmatic. It is doubtful, however, whether they will follow the British lead in agreeing to ignore the question publicly.

There is no doubt that Great Britain and the United States are closer together on War debts than are the United States and France, where the Government has always to reckon with a Chamber which refused to pay the December instalment.

Mr. Macdonald leaves to-morrow, as arranged. Sir Frederick Leith Ross, Chief Financial Adviser to the British Government, and Mr. Overton, of the Board of Trade, are definitely remaining in Washington for about a week to clear up a few outstanding points.

NO RATES FOR COUNTY DUBLIN.

POSSIBLE ACTION BY MINISTER.

By Our Political Correspondent.

The Free State Minister for Local Government, Mr. Sean T. O'Kelly, had under consideration yesterday the action of the Dublin County Council in refusing to strike a rate for the current financial year. The Minister has, of course, ample powers to deal with the Council in these circumstances, either by dissolution or by way of *mandamus* in the High Courts. It is known that Mr. O'Kelly does not favour the dissolution of local governing bodies where it is possible to avoid it, but clearly he must take some steps to have the collection of rates put in operation as soon as possible.

While he takes a serious view of the Council's action, the probability is that he will give them an opportunity of further considering their position, and to this end he may direct the calling of a special meeting, when a repetition of their refusal may lead to the prosecution of individual members who vote against the striking of a rate. This would involve the payment of High Court costs by the individual members concerned.

DONEGAL RATE POSTPONED

From Our Correspondent.

LIFFORD, Tuesday.

Donegal County Council to-day, for the fifth time, by thirteen votes to twelve, postponed the striking of a rate. They had before them a letter from the Department asking them to strike a rate forthwith.

Captain Scott said that the letter was an attempt to "wield the big stick." The only thing he feared was that, if they did not strike a rate, they would not get an overdraft, and the county services would be stopped. The entire money in the Suspense Account belonged to the farmer, and he was entitled to some of it. Instead the Government had reduced the agricultural grant, which would mean an increased rate of 1s. 4d. in the £.

Mr. McIvor said that it showed the weakness of the Government's case when they had to send down a threat to the Council that they must strike a rate.

MUSK RAT MENACE.

REGULATIONS FOR DESTRUCTION LIKELY.

As far as can be ascertained no more musk rats have been discovered in the Irish Free State. It is understood that the only steps which can be taken by the Department of Agriculture with regard to them at present is to prohibit their importation. The position, however, is being studied, and it is possible that during the coming session of the Dail power will be sought by the Minister for Agriculture to make regulations for the destruction of musk rats.

Meanwhile members of the public should make it their business to report the suspected presence of musk rats.

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IRISH TOURIST ASSOCIATION.

BIG NATIONAL ASSET.

NEW STATUS AND PRESTIGE.

THE annual general meeting of the Irish Tourist Development Association was held in the Shelbourne Hotel, Dublin, yesterday—Mr. T. J. W. Kenny, President, in the chair.

There was a large attendance of members.

The President (Mr. T. J. W. Kenny), in moving the adoption of the annual report and statement of accounts, said that after eight years of continuous effort, a great part of which had been voluntary, and which had been made possible by the co-operation of those who had not merely a financial interest in the industry, but who realised that it was one of the most valuable economic assets which the country possessed, he thought they could look back on the work of the Irish Tourist Association with pardonable pride. He need not review the work that had been done not merely in strengthening the organisation at home, but in giving it a new status and a new prestige through the establishment of permanent offices in Regent street, London, through the active co-operation of the Consular offices in New York, Boston, Chicago and San Francisco, as well as through their office in Paris.

He would rather dwell for a few moments upon the future of an industry which, for a total annual expenditure of £14,000 (including administrative charges), yielded an annual revenue to Saorstat Eireann estimated at a minimum of £3,000,000 a year. At first sight that might seem a remarkable figure. As a fact, when official statistics were examined, when regard was had for the circumstance that holiday-makers yielded revenue not merely to sea and inland transport companies, but to hotels and apartment housekeepers, boatmen, ghillies, amusement and souvenir purveyors, to the people who supply those, and, in the ultimate, to the Irish farmer and farm labourer, it would be seen that not merely did money obtained from holiday traffic reach all classes of the people, but that the amount brought into Ireland had, and would continue to have, increasingly important results as their activities were extended from year to year.

INCREASED REVENUE.

The failure to do this, he said, would indicate a lack of business acumen and practical patriotism on the part of our own people. "I am glad to record," he said, "that no such criticism can be laid against our public men; for, during the year in which the economic blizzard has swept over this country and driven all classes to economise, the public bodies of Saorstat Eireann have fully appreciated the magnificent service which the Irish Tourist Association is rendering, and have actually increased our revenue from that source by over £1,000.

"It seems to me that co-operation in tourist work should form an important part of the programme of every Irish Chamber of Commerce, as well as of any local public body whose interest lies in improving holiday haunts or in developing transport. Our concern is with everything that will create a love for Ireland, and that will bring money to this country either in the form of holiday traffic, sport, or the development of our industries. In this latter respect, we are glad to have had the privilege of affording valuable co-operation to the Gaeltacht Industries. With our magnificent organisation, it might be possible to develop this aspect of tourist traffic in the future.

NATIONAL CAMPAIGN.

"We hope that as a result of our meetings to-day a national campaign in favour of Irish holidays will be initiated. The resources of the Association are capable of dealing with any volume of interest and enquiries resulting from that campaign, and at the hotels conference we shall ask for special measures to encourage it.

"It is pleasant to be able to record that, notwithstanding the heavy demands on rates, our contributions from public bodies for the coming year are likely to show very little diminution. While these funds provide the wherewithal for publicity, the expenses of administration have to be met almost entirely from subscriptions, and we, therefore, hope that members will continue to support the Association as in the past."

The President announced a scheme by which a prize of £100 would be awarded to holiday-makers who spent three days in a hotel or apartment house owned by members of the Association. Coupons would be issued to owners of hotels and apartment houses, who would issue them to persons staying at least three days, and a draw would then take place.

The President also said that before the end of the year they hoped a "spider's web" would be inaugurated. He paid special tribute to the work done by Mr. J. Dulanty, Free State High Commissioner in London, and by Mr. D. L. Kelleher.

Mr. Walter Baird, Chairman of Finance Committee, in seconding the adoption of the annual report, said that membership subscriptions showed an increase from £1,835 in 1931-32 to £2,007 in the year under review. Receipts from public bodies were also up from £9,279 to £10,378. They had, therefore, every reason to be satisfied with the returns from their two main sources of income. On the expenditure side, the figures did not offer material for comparison with previous years. The Minister, under the wider powers conferred by the new Act, had consented to a widening of their scope, which, in turn, had necessitated a new system of book-keeping and control. The loss shown in the revenue statement was due mainly to a decrease in revenue from advertisements, arising from special circumstances.

The necessity for providing out of last year's revenue a sum of £1,000 for the expense of the new offices rendered it necessary to effect economies in many of the essential publicity services. The expenditure represented to some extent a reproductive investment, and they were giving careful consideration to suggestions for developing that aspect of our new headquarters.

They desired to place on record their appreciation of the manner in which the Department of Industry and Commerce had facilitated the the operation of their arrangements under the Tourist Traffic (Development) Act during the past year.

ENGLISH ARE WELCOME.

Mr. L. Clancy, Cork, speaking to the motion, expressed the opinion that the Association should not seek for hotels any licensing facilities which licensed traders did not also possess.

Mr. P. Hogan, T.D., Clare, said that a certain type of tourist often spent money in a locality though he did not stop in either hotel or boarding-house. The £100 prize scheme should be available to these.

Mr. James O'Regan, Ennis, said that whilst there might be some differences between Ireland and Great Britain, ninety-nine per cent. of the Irish people would welcome the English people as tourists as they had always done, and he feared that the Association had failed to get those people to visit Ireland. Referring to a suggestion by the Chairman that decrepit vehicles must be removed, he said it must be remembered that those living in the Free State had to pay £80 more for a new vehicle than people across the border.

The report and statement of accounts were adopted.

The following were re-elected:—T. J. W. Kenny, President; Mr. Walter Baird, Mr. Martin MacDonagh, T.D., and Dr. W. Lombard Murphy, Vice-Presidents; Messrs. Walter Baird, B. M. Egan, W. Giles (Thomas Cook and Sons), Dr. Lombard Murphy, W. H. Morton and E. A. Sweeney, directors.

Messrs. Stapleton and Co., Cork, were re-elected auditors.

SPEECHES AT THE LUNCHEON.

NO TOURIST TRADE LOST BY IRELAND.

At luncheon in the Shelbourne Hotel, Mr. T. J. W. Kenny was in the chair, and the guests included Mr. Sean Lemass, Free State Minister for Industry and Commerce; the Lord Mayor of Dublin, Mr. J. W. Dulanty, High Commissioner for London; Lord Dunraven, Mr. Frank Fahy, Mr. and Mrs. Ernest Blythe, Mr. Stephen Gwynn, Mr. Gerald J. Sherlock, City Manager, and many others.

The toast of "Ireland One and Undivided" having been honoured, Mr. Sean Lemass, Minister for Industry and Commerce, proposing the toast of "Ireland of the Welcomes," said that this country was in every way better equipped for the successful organisation of the tourist business than it was a comparatively short time ago. The tourist trade of all European countries was down by half last year, but this country had not lost any ground, and that was a sure guide on which to rely in forming their plans for the future. For the family and young children they had hundreds of sunny and safe strands at their seaside resorts. For those interested in historical and other objects of interest they had in every square mile some ruin or relic, and they were probably better equipped in that respect than most countries in the world. Fishing, hunting and shooting were most accessible, and probably the least expensive in Europe. They had good roads which were not crowded with traffic as roads in other countries were reported to be, and which were laid through diversified and always beautiful scenery. Above all they had the well-known geniality and traditional hospitality of the Irish people.

In the coming year circumstances were such as would require persistent and deliberate effort on their part to continue the rate of progress that had existed hitherto, and their success would depend on the extent to which they were determined that their policy would be not merely "more visitors," but "better satisfied visitors." During recent months there had been a persistent campaign to encourage people to buy Irish goods—a campaign which had attained remarkable results in helping them to tide over a depression which affected them as other countries in the world. It was just as important that their people should decide to support Irish holiday resorts this year as it was to support Irish products. It was important to remember that holidays in Ireland could be not merely as pleasant as cruising in the Mediterranean, but that economically it was much more important to the country. In view of the special circumstances existing this year, he thought there should be an earnest appeal to their people to "See Ireland first" when deciding on a holiday programme.

Lord Dunraven, replying to the toast, said that the British Press might assist considerably if they would refrain from publishing sensational reports, which had the effect of deterring many would-be visitors. Nowhere in the civilised world would visitors be received with greater courtesy and consideration than in Ireland.

Dr. Doolin, speaking for the British Medical Association, which will hold its conference in Dublin in July, said he had seen a good deal of the country in a motor car last year. He humorously suggested that if the Minister would take the tax off motor cars he would buy twice as big a car and travel twice as far in Ireland this summer.

He thanked the Irish Tourist Association for the help they had given in connection with the forthcoming Conference of the B.M.A., which would be attended by 1,500 medical men, with their wives and families.

A WARNING.

Proposing the toast of "The Irish Tourist Association," Mr. Stephen Gwynn said that Ireland of the Welcomes must be a place where the Irish welcome was always evident. There were certain places and certain homes in Ireland where that was perfectly true, but it was not as universal as it might be. He warned hotel proprietors against the policy of "Do-damn-well." He also expressed the view that there was not half the golf links attached to hotels that there might be, and also said that their Irish fishing was not half enough exploited.

Mr. T. J. W. Kenny, the President, acknowledging the toast, suggested that in two years from now teby should have in this country, in conjunction with the Tailteann Games or other big national movement, an Irish Race Convention, which would bring Irish people from all over the world back to their homeland.

Responding to the toast "Our Guests," proposed by Mr. Walter Baird, vice-president, Mr. Frank Fahy, Ceann Comhairle of the Dail, said that travel in Ireland should not be limited to the summer months. He also said that he was not antagonistic to foreign travel, but in order to have a basis for comparison they should first study their own country before seeing others. The primary attraction of Ireland was peace and its unspoiled charm.

FISHING AND SPORT.

The Lord Mayor of Dublin said they did not advertise their sporting and fishing facilities enough, and suggested the use of the radio in proclaiming important fishing catches in fishing areas like Connemara.

Mr. Ernest Blythe suggested that when relief work was being carried out the money might be devoted to making of roads and approaches to places of beauty and interest, at present inaccessible by road.

Mr. J. J. Shiel, Chairman of the General Council of County Councils, reminded them that the County Councils were providing £10,000 a year for the Irish Tourist Association. They were perfectly satisfied that the I.T.A. were doing everything that lay in their power, but they were expecting that the hotel keepers, the people who benefitted, would show an equally energetic degree of personal enterprise in advancing their business.

There was no problem that was causing more difficulty to public authorities than the inability of the ordinary farmer to use the roads they had provided for tourists—farmers were compelled to use the side roads. Engineers in every county were trying without success to devise means of making these roads safe for horse traffic. He agreed with Mr. Blythe concerning expenditure to enable people to see Ireland's beauty spots, and said no better expenditure in relief money could have been contemplated than the opening of the Healy Pass in Co. Cork.

He said that they should seek powers to ostracise the man who hung out a sign "Hotel," the interior of which was a disgrace to the profession.

Mr. P. Murphy, Northern Ireland Tourist Association, also spoke.

After luncheon the Hotel, Restaurant and Catering Association of Ireland, Ltd., held their annual meeting in private, Mr. P. G. Besson, Royal Hibernian Hotel, Dublin, Chairman, presiding.

The attendance included:—

President, T. J. W. Kenny, Galway.

Vice-President, Walter Baird, Dublin.

Directors: Michael Davis, T.D., Ballina; Barry M. Egan, Cork; William Giles, Dublin; J. M. Irwin, Dublin; F. A. Moran, Dublin; M. McCreadie, Co. Donegal; J. W. Mongan, Connemara; E. A. Sweeney, Galway; F. S. Veltom, Dublin; E. Corbett, Galway County Council; J. T. Costello, Galway U.D.C.; F. Crowley, T.D., Kerry County Council; Alderman J. Dowd, Mayor of Drogheda; Senator M. Duffy, Meath County Council; P. Hogan, T.D., Clare County Council; Sean MacCathmhaoil, Town Clerk, Bray; D. J. Madden, Limerick County Council; James McKeogh, Tipperary County Council; W. J. O'Reilly, Louth County Council; George Power, Cork County Council; John J. Shiel, Chairman, General Council of County Councils; M. F. Walsh, Waterford County Council.

Lord Dunraven, R. F. Hassell, Cork; W. D. Reville, Howth; James O'Regan, Ennis; M. J. Lydon, Galway; Padraig O Ceallaig, Portlairge; Maire O Ceallaig, Portlairge; B. R. Coldwell and Mrs. Coldwell, Dun Laoghaire; R. T. Hartigan, Limerick; Sean Lynch, Irish Travel Agency, Dublin; K. Hickey, Galway; P. J. Foyle, Clifden; J. F. Costelloe, Galway; J. McMonagle, Ballina; George Harris, Dublin; A. McDonald, Dublin; V. J. O'Hare, Dublin; Eamon MacCorlain, W. Russell, Dundalk; Mrs. Kay Byrne, Cavan; M. V. Russell, Dundalk; Mrs. B. Doyle, Mrs. H. A. Brown, Avoca; Mrs. M. McDonnell, Avoca; C. E. Riley, C. McCluskey, Monaghan; Denis Toomey, Cork; W. O'Reilly, Dundalk; George Dunn, Miss B. Mullins, Tipperary; J. McCormack, Tipperary; F. H. Crowley, Killarney; D. J. Madden, Rathkeale; P. J. Meghen, Bray; Larry Stewart, Cashel; Mrs. S. Emerson, Salt Hill and Galway; Mrs. Corbett, Ennis; Miss M. Cremin, Galway; Mrs. Patrick Devaney, Easkey, Co. Sligo; Mollie Glynn, Gort, Co. Galway; Mrs. O'Kelly, Ardmore; M. McKenna, Ennis; M. F. Walsh, Waterford County Council; W. P. Musgrave, Cork; Richard M. Lee, Limerick; Mrs. Connolly, Ballybay, Co. Monaghan; R. A. Murphy, Clonmel; P. MacDermott, Dublin; A. W. Hewett, Dublin; Mrs. L. Tallon, Enniskerry; Samuel Tallon, Enniskerry; Miss M. B. Tobin, Cork; Mr. and Mrs. Prosser, Enniskerry; Mrs. Jeebges, Skerries; Sheila O'Brien, Dublin; Abraham J. Kelly, Dublin; J. J. Leonard, Galway; Mrs. Moriarty, Tipperary; Miss E. Moriarty, Tipperary; S. Moriarty, Tipperary; M. J. Kelly, Birr; Mrs. E. Kennedy, Bundoran; Mrs. A. E. Daly, Bundoran; Mrs. Barrett, Achill; C. B. O'Connell, Dublin; C. De Groot, Greystones; P. G. Besson, Dublin; Mrs. Fawcett, Ballycotton; R. J. Kidney, Hotels, Restaurant and Catering Association; M. Kilbey, Dublin; Mr. Powell, Dublin; P. J. O'Malley, Dublin; D. L. Kelleher, London; Stephen Gwynn, Dublin; Right Hon. Alfred Byrne, Lord Mayor of Dublin.

IT PAYS TO ADVERTISE.

That it pays to advertise is well demonstrated by the success of the advertisement for Nyal Irish-made remedies and toilet preparations, which appeared in the *Irish Times* last week.

A "Nyal National Week" was announced, which will end on Saturday. During this week purchasers of Nyal products throughout the Free State can obtain a second one of any article they purchase on payment of another penny. The scheme has already resulted in greatly increased sales of these products.

OFFICE TRAINING.
Morning, Afternoon and Evening Classes in Shorthand, Typing and Book-keeping at Rosse College, 66 Stephen's Green, Dublin.—(Advt.)

THE BRITISH BUDGET.

(Continued from page 5, column 7.)

cluding Diesel oil; lubricating oil and kerosene. All these oils are now totally exempt from duty.

"I have received very strong representations from the coal industry, supported by the gas and electricity supply industries and by the railway companies, that, in the interests of the British coal and allied industries, I would review what they regard as an anomalous position. I should add that oil shipped as stores or bunkers on foreign-going ships will, following the usual practice, be free, and that the exemption now given to fishing boats and lifeboats for petrol will automatically extend to kerosene or any form of heavy oils they may use.

"I estimate the yield in a full year at £2,300,000, and this year, including the supplementary one-day Excise, I put it at £2,000,000. That proposal will take effect as from six o'clock this evening.

TAXATION OF MOTOR VEHICLES.

SUBSTANTIAL INCREASES.

Announcing the Government's decision upon the taxation of motor vehicles, Mr. Chamberlain said:—

"Whatever views may be held about the calculations and recommendations of the Road-Rail Conference, I do not think there can be any dispute that, in the interests of equity between different forms of transport, there is an unanswerable case for an increase of the duties upon the heavier class of goods vehicles. (Cheers.)

"Indeed, such an increase is long overdue, and that was recognised not only by the Road-Rail Conference but also by the Royal Commission of some three years ago.

"It is particularly anomalous that the taxation scale should stop at five tons unladen weight, when there are many road vehicles which reach ten tons, and even more. I propose, therefore, to impose substantial increases upon the heavier goods vehicles as from January 1 next.

"In many respects the details of these proposols vary from the proposals of the Salter Report. It seems to me in fixing these duties that we cannot base them upon any mathematical computation of the many different factors which tell in different ways, but which in one way or another have to be taken into account.

"I do not accept the suggestion that £60,000,000 is a normal annual highway expenditure, nor do I admit that the petrol duty was fixed solely or primarily even on commercial vehicles as a contribution to road costs. Nor does the subsequent progress of the tax justify anything of that kind.

"I estimate the yield from these duties to be £1,750,000 in a full year and £1,100,000 in 1933. That £1,100,000, of course, does not come direct to the Exchequer—it goes to the Road Fund—but it will accelerate the repayment of advances which have been made by the Exchequer to the Road Fund during the last few years, and that I have taken account of in my estimate of miscellaneous receipts.

"These various changes raise my estimated revenue to £714,777,000. I deduct from that the estimated expenditure of £697,486,000, and I am left with a surplus of current revenue over current expenditure of £17,291,000, without making any allowance for the sinking fund.

CONFIDENCE RESTORED.

"I am not proposing this year to make any provision for the redemption of debt. (Cheers.) In ordinary times the vast volume of our indebtedness imposes upon us the necessity of redeeming it at a rapid rate; but, of course, in crisis it was essential to maintain a reasonable Sinking Fund as one of the measures necessary to restore confidence. But confidence has now been restored—(Ministerial cheers and Opposition laughter)—and we find ourselves in a position not unlike that with which Sir Robert Horne had to deal in 1922.

"In the face of immense difficulties, we have since 1931, without any marked change in the level of commodity prices, brought down the yearly burden of internal debt from £276,000,000 to £224,000,000. The result of the conversion of the War Loan has been nearly to obliterate the obligatory sinking fund, which stands no longer at £32,000,000, but at £7,600,000.

"I do not think that even the strictest financial purist will quarrel with me for borrowing that small sum to meet my purposes in the present year. In times like these, of unemployment and stress on all sides and of trade depression, we can, in my opinion, use our money more wisely and more profitably than in the redemption of debt—(cheers)—provided, of course, that we make generous provision for it when good times come. Therefore, I regard this balance of £17,250,000 as free to devote to any purpose we think fit.

LOOKING AHEAD.

"Among the many suggestions which have exercised the ingenuity of honourable members, I have frequently been advised not to confine my thoughts to the present year, but to look ahead. I shall have something to say about the idea of a three-year Budget, but I should, indeed, be a very indifferent guardian of the public purse if I did not consider what effect any financial measures of to-day might have upon the finances of the future.

"Every tax has to be kept under constant supervision, so that the Chancellor of the Exchequer may judge how far it is able to stand an increase of the rates, and how near it has come to the point at which the law of diminishing returns begins to operate.

"I am afraid that, in my survey of the whole field of taxation, I must concede that a good many taxes have reached the limit. There is one case in which it has palpably passed it. (Cheers and laughter.) A source of revenue which has brought comfort to many of my predecessors has been seriously undermined.

HISTORY OF BEER DUTY.

TO BE BETTER AND CHEAPER.

"On the information that has reached me from time to time—(laughter)—I have the idea that hon. members are not unfamiliar with the history of the beer duty. (Laughter.) But, all the same, I hope they will allow me to present a few figures to them which seem to me to be relevant to my present predicament.

"In 1923 the duty, which then stood at 100 shillings per standard barrel, was reduced by a rebate of twenty shillings per bulk barrel. Some years after that it afforded a yield of £80,000,000, but that was accompanied by a decline in consumption, and by 1929 the yield had fallen to £77,000,000. In 1930 the duty was raised by three shillings per standard barrel, and the yield fell to something less than £76,000,000. In September, 1931, there was a great rise in the duty of 31 shillings per standard barrel, and once again, instead of increasing, the yield fell, and in 1932 it dropped to less than £74,000,000. Between the years 1929 and 1932 the consumption fell from 20.7 to 13.8 million standard barrels—a drop of 33 per cent.

"Nobody in my position could view that situation without concern. It cannot be said that I have been over hasty in coming to a decision. (Cheers.)

"Last year I resisted the appeals that were made to me to reduce the duty in the hope that it might still give me the revenue which I then so much required. But it has failed to reach my anticipations, and has convinced me that I cannot afford to wait any longer before taking some measure to safeguard the revenue of the duty. (Cheers.)

TWO THINGS NECESSARY.

"I have considered a number of various schemes from the point of view of their probable affect on consumption, and also in the light of their probable cost, and I have come to the conclusion that, if my purpose is to be achieved, two things are necessary. First, there must be some reduction in the retail price of beer, and, secondly, there must be some improvement in its quality—(loud cheers and laughter)—which incidentally would give assistance to agriculture. (Cheers.)

"I could attain the first of these ends by a simple reversion to where we were before the duty was increased in September, 1931, but I am afraid, if I merely did that, I could not expect any general increase in the gravity of beer.

"I have made up my mind to sweep away the whole existing plan, and substitute for it an entirely new scheme of duties. As from to-morrow beer will be charged at the rate of 24s. per bulk barrel up to and including a gravity of 1,027 degrees"—

Mr. Thorne (Lab., Plaistow)—"That is water." (Much laughter.)

Mr. Chamberlain—"There is no greater authority in the House than the hon. member—(laughter)—but, perhaps, he will allow me to finish my sentence—with a rise of 2s. per degree over that gravity. The effect of this change will be that the retail price of beer will be reduced by one penny per pint and that the quality will be improved. (Cheers.)

BRITISH BARLEY.

"In order to ensure that the benefit of this proposal shall reach the public, and that the British farmer shall get the maximum benefit from it, I have been in communication with the Brewers' Society, upon whom I urge strongly that they should endavour to secure that in future a larger proportion of the barley they require is drawn from British sources. (Cheers.)

"I have received from them a letter which I propose to read to the Committee. It is signed by Mr. F. A. Simonds, chairman of the Brewers' Society, and is as follows:—

"In pursuance of the interview which you were good enough to grant to me and other representatives of the Society on the 11th inst., when you discussed with us the possibility of making such a re-arrangement of the beer duty as would ensure the production of cheaper and better beer, and at the same time secure the use of a greater proportion of home-grown barley, I give you on behalf of the Brewers' Society the following undertaking:—

"That in the event of the beer duty in future being based on a scale commencing at 24s. for all beers brewed up to, and including, 1,027 degrees, with a rise of 2s. per degree above that figure, the Brewers' Society will strongly recommend all brewers to make such arrangements with retailers as will ensure the retail price of beer being reduced by a penny per pint on the day following the Budget statement in Parliament; and the Society will also use its influence to induce all brewers to raise the gravity of their beers by at least two degrees.

"In order to give the maximum assistance to British agriculture the Society will recommend all brewers to increase as far as possible the proportion of home-grown barley for the brewing of all classes of beer.

"In making these recommendations to the brewers the Society will make it clear that the concessions in the duty above indicated were granted as the result of an assurance being given to you by the representatives of the Society that the Society will take all steps in its power to secure that these recommendations will be honourably carried out." (Cheers.)

THE COST.

Mr. Chamberlain went on:—"Now what is going to be the cost? It is very difficult to predict with any confidence what the cost of these changes in the beer duty will be, because it involves two calculations. First of all, what the duty will be if the concession is made, and, secondly, what it would have been if the duty had been left where it was. I am advised that I cannot expect any great increase in consumption to follow immediately on this change, although it is very possible that the decline may be arrested. I put the loss at £14,000,000, and that reduces my free balance to £3,291,000."

INCOME TAX.

A RELIEF IN PAYMENTS.

Proposals had been made, he continued, and had been supported by eminent economists and journals and members of the House, in favour of deliberately unbalancing the Budget in order to take a substantial slice off the income tax. "I say at once I am not prepared to take that course." (Hear, hear.)

He assured the Committee he had not dismissed the idea merely because it was unorthodox, and he was not impressed by the suggestion that it would show courage on his part. It was merely from the point of view of the interests of the country that he had taken his stand. The arguments in favour of the plan seemed highly optimistic.

"I am not disposed to deny that a reduction in direct taxation might not produce a real psychological effect in encouraging the spirits of the country, provided it was accompanied with a surplus of revenue over expenditure, but I doubt if it would produce that effect if there were not that surplus, and the public realised that what was spent to-day had got to be paid for.

UNBALANCING THE BUDGET

"Can we really persuade ourselves that by unbalancing our Budget we are going to reverse world movements, and so rapidly that confidence will not falter while we wait for the upward turn?

"Would we not get back to the very position that this Government was formed to remedy? Apprehension for the future and anxiety would soon smother the hopes and expectations aroused by our original action.

"If we were to reverse our policy just at the time when other Governments are striving to follow our example and balance their budgets after experience of the policy we are asked to adopt, we should stultify ourselves in the eyes of the world and forfeit the respect with which we are regarded to-day.

"In my opinion, the pessimism about our financial prospects which lies at the bottom of all these proposals has no justification in fact. The decline in the yield of taxation reflects the decline in the national income, which, again, may be associated with the fall in world prices and the fall in sterling prices.

"Although it is impossible to say whether this long-drawn-out fall in world prices has yet come to an end, sterling prices have remained substantially steady for the last eighteen months. The fall in trading profits last year was only half what it was in each of the preceding years. The difficulties from which we are suffering to-day are the aftermath of the events of 1931.

"I do not accept the position that financially we are in peril if we continue to be guided by sound and well-tried principles. Against the fall in revenue and the continued burden of unemployment we must set the great reduction in the interest charges, and with a real improvement in trade and employment will come the possibility of a reduction in the rate of taxation. For these reasons, among others, it is not possible for me to reduce the rate of income tax.

HALF IN JANUARY.

"I have not been insensible to the plea that something should be done to revive the flagging spirits of the nation. I particularly sympathise with those who have comparatively small incomes, upon whom the payment of three-quarters of the tax in January comes at a particularly difficult time.

"I reflected that if it had been possible for me to revert to the half-yearly system of payment that would have afforded immediate and much-wanted relief, and would have released a substantial sum of money into circulation. I went so far as to investigate the cost of a plan of that kind, and found to my dismay it would involve a loss of revenue of £12 millions. He had at his disposal only the meagre sum of £3¼ millions.

A BIBLICAL STORY.

"Under these circumstances," added Mr. Chamberlain, "I recalled the old Biblical story of how Abraham, in need of a sacrifice to save the life of his son Isaac, looked round and behold there was a ram caught up by the horns in a tree. I looked round, and I am able to tell the House that I found the ovine sacrifice I required. There was attached to the 5 per cent. War Loan a depreciation fund which, under the prospectus of the 3½ per cent. Conversion Loan, was no longer required, amounting to £10 millions. (Laughter.) I propose to transfer this non-recurring asset to meet a non-recurring loss of revenue, and, without transgressing any of the canons of sound finance, I propose to restore the half-yearly system." (Cheers.)

The taxpayer would thus pay a quarter of his tax in July and only one-half in January, and would, therefore, be relieved of one-quarter of his tax for the year.

Striking his final balance, the Chancellor said that his estimated revenue, taking into account the changes he had mentioned and the depreciation fund, was £698,777,000, and the expenditure £697,486,000, leaving a surplus of £1,291,000.

Concluding, he declared that he had not produced a startling or spectacular Budget, but he believed that his proposals would bring a measure of relief which would be felt beyond the circles immediately affected.

"As to the future," he added, "I will not be rash enough to prophecy as to what could be done at home. We have made a good beginning. We have re-established confidence; we have provided cheap and plentiful money at low rates of interest for long term borrowing; we have given our industry fair play in the home market, and we have begun reorganisation of agriculture which is already inspiring our farmers with new hope.

"So far as possible we have striven to make sterling a useful instrument of international currency, under conditions convenient to our trade. We have already expressed our intention of proceeding with measures of internal development where we can find useful opportunities for expansion.

"My most hopeful prospects for any considerable advance to prosperity lies in collaboration with other nations. The very success we have achieved has assigned us a part second in importance to none in collaboration with these countries in that task.

"It is in order to prepare a way for common understanding by direct contact with the head of State that the Prime Minister has accepted President Roosevelt's invitation to visit him in Washington. That his mission, undertaken with a full sense of his responsibility for the welfare of this country, may prove fruitful in establishing a clearer perception among the nations of the possibilities of common action for the benefit of the world will be, I know, the earnest prayer of every member of this House, to whatever party he belongs." (Loud cheers.)

The Budget resolutions were brought in afterwards and passed.

The luck of 'Sweet Afton'

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FASHIONS AT PUNCHESTOWN.

DULL TONE DUE TO FEAR OF RAIN.

FROM OUR LADY CORRESPONDENT.

The first day of the Kildare and National Hunt Races opened yesterday at the famous Punchestown course under most auspicious conditions. From an early hour streams of vehicles of every description made their way towards the course, where the parking arrangements were admirably arranged. Once arrived in the enclosures people scattered to obtain luncheon, or those who were most enthusiastic made their way to the open country in order to inspect the jumps before the start of the races.

The rain of Monday had left the country looking a most refreshing green, but it also may have had a slight effect on the attendance, which seemed not to be quite as large as has been seen on the opening day in former years. Rather a dull, threatening morning opened into quite a bright, sunny afternoon, with occasional slight showers, typical of the month of April.

People on the whole seemed to be nervous of wearing bright apparel, and hence the general tone of the gathering appeared on the dull side. Checks, both large and small, were everywhere, whether used to fashion suits or trim hats or two-piece *ensembles*; tailored suits were deemed the most suitable attire, and, in spite of the lateness of the season, many were glad of the warmth afforded by fur coats. Most women wore close-fitting hats in fancy materials to match their coats or suits.

In the Hunt stand enclosure the silver cups and trophies were on view, and here also the flower beds were bright with spring flowers. The newly-decorated Stewards' stand looked fresh and gay—azaleas, palms and spirea adorned the stand and stairs. Captain G. F. Dunne, manager of the racecourse, and Mrs. Dunne, who wore a becoming black straw hat with her grey tailored suit and wide moleskin stole, entertained many friends to luncheon in the private rooms of the Stewards' stand.

THE ENCLOSURES.

In the Hunt Stand Enclosure were noticed: The Earl of Granard, who was accompanied by his daughter, Lady Moira Forbes, who wore a smart hat trimmed with shaded quills with her brown tailored suit. Lady Eva Forbes was in a navy blue tailored suit, with a hat to match, and fox furs. Viscountess Powerscourt chose a black cloth tailored suit, to wear with a small black and white beret. Lady Helena Fitzwilliam was in a striking emerald green wool material ensemble. Lady Hunt Walsh's blue straw hat was trimmed with green and white ribbons, with which she wore a blue tailored suit.

The Hon. Lady McCalmont, wearing a black and grey striped suit with a black straw hat, was seen proudly leading in her winning horse, Seventy Six, after the second race. Major Dermot and Lady Helen McCalmont entertained many friends throughout the day in their private luncheon room. Lady Helen McCalmont was in a nut-brown tailored suit, with a hat of the same material, and silver fox furs. Lady Eleanor Keane chose a large-leafed black straw hat to wear with her grey and green spotted suit and ninon blouse to tone. Count Taafe was accompanied by Countess Taafe, who chose a suit of bright green Irish tweed, with a hat to match. Lord and Lady Talbot de Malahide were also present, the latter dressed in a becoming pale grey cloth coat, with a roll collar of fox fur and a blue and grey felt toque.

Lady Weldon, looking bronzed after her recent visit abroad, was dressed in a brown bouclé coat, with a small brimmed hat and fox furs. With her came Sir Anthony Weldon. May Lady Hemphill was wearing a stone grey cloth coat over her black dress, with a black hat, trimmed with ostrich plumes. Lord and Lady Hemphill were also noticed, the latter wearing a short broadtail jacket over her blue cloth dress, with a navy blue beret. Lady Brooke's grey and blue fleck tweed suit was worn with a blue latticed straw toque.

Mrs. D. More O'Ferrall, wearing a dark red velour hat, with a Persian lamb coat, brought a party from Kildangan, which included Lady Plunket, who was in a strawberry flecked lainage two-piece, with a hat to tone; Mrs. Hill Whitsen, who wore a brown cloth coat, trimmed with lynx, and a brown felt hat; Mrs. Holloway, wearing navy blue, with a small navy hat; the Hon. Peter Beatty, Colonel Stott, and Mr. R., Mr. F. and Mr. E. More-O'Ferrall. The Hon. Mrs. Geoffry Purcell-Gilpin choose a black straw hat to wear with her black and grey tailored suit. Mrs. Peter Purcell-Gilpin was attired in a black tailored suit, with a black hat and veil. With her came Mrs. Faber, wearing a black hat and suit and fox furs. Mrs. I. Villiers Stuart wore a small navy blue beret, with a blue two-piece *ensemble*. Mrs. Prior-Wandesforde chose a navy blue velvet hat, trimmed with faint pink quills, to wear with a navy blue romain coat.

Elizabeth Countess of Fingall was dressed in a black and white toilette, with touches of white, and a black hat. The Countess of Fingall wore a mustard yellow jumper and hat with her brown suit. Lady Olein Wyndham Quin was smart in a check suit, with a hat to tone. Lord and Lady Waterford walked together, the latter dressed in blue; while Lord Hugh Beresford brought Miss Lindsey. A group stood chattering, which included Mrs. Sterling, wife of the American Minister Plenipoteniary, wearing a scarlet hat with her blue coat; Mrs. McNeill, wife of the ex-Governor-General, Mr. James McNeill, who was attired in an oatmeal tweed suit and hat to match; Mrs. Cosgrave, wife of the ex-President of the Executive Council, and Mr. Orr Denby, First Secretary to the American Legation.

The American woman owner, Mrs. C. S. Bird, was present wearing a dark red beret with her brown fur coat. Mrs. Bagalley was also attired in brown. Mrs. Eustace Duckett wore a brown tailored suit and hat to tone. Miss E. Baird came in a light beige *ensemble*. Mrs. H. Jameson wore a black coat trimmed with a fox fur collar, and a black velvet hat, while Miss Jameson was in brown tweeds. Mrs. Marshall looked well in black, with a beige frilled blouse. Mrs. D. Garvey was wearing a black straw hat with her black cloth coat. Mrs. F. McDermot was also wearing black with a small beret. Mrs. Denby's brown suit was trimmed with check revers. Her beret was of brown velour. A black tailored suit was worn by Mrs. Bacon, with a smart black hat. Mrs. Peter Burrell chose a biscuit coloured coat and hat to match. Mrs. Croly wore a brown chip straw hat to wear with a brown tailored suit.

Mrs. Purdon wore a blue and white spotted sailor hat with a navy blue coat frock. Mrs. T. Jameson's *ensemble* was of yellow check. Mrs. Wylie, wearing a mulberry coloured *bouclé* suit and hat to match, was accompanied by Mr. Justice Wylie. Miss E. Tuthill wore a spray of pink carnations with her grey suit and black straw hat. Brown check was worn by Miss P. Colthurst. Miss Bruen wore fawn, with a red straw hat. Miss Dorothy Poë came in a pale pink felt hat, with a black tailored suit. Mrs. Ponsonby's yellow chip straw hat was worn with a brown coat. Mrs. Hope Johnston was wearing a brown banku hat, with a brown suit. Mrs. Fox wore a royal blue fur-trimmed coat, with a beret to tone.

Also present were:—Viscount and Viscountess Powerscourt, Colonel S. S. Hill-Dillon, Sir John Arnott, Major and Mrs. I. Villiers Stuart, Mr. H. R. Jameson, Mr. George Smithwick, Sir Thomas Ainsworth, the Hon. Mrs. Bramwell, Captain G. O. N. Gough, Miss May Wall, General Lecky, Major Wall, Mr. St. Clair, Mr. Kennedy, Mrs. Kennedy, Major Aylmer, the American Minister Plenipotentiary, the Earl and Countess of Fingall, Sir James Nelson, Mrs. Masters, Major F. B. Hayes, Captain Fanshawe, Major and Mrs. North Bomford, Right Hon. Andrew Jameson and Mrs. Jameson, Captain and Mrs. H. de Burgh, Captain Bowes-Daly, Mr. Arthur Kavanagh, Mrs. D. Teacher, Mr. and Mrs. A. G. Dalgety, Major and Mrs. Mitchell, Mr. N. W. Waddington, Mr. C. Odlum, Colonel F. Crichton-Maitland, Mr. F. Metcalfe, Mr. Wilfrid Fitzgerald, Mr. A. F. Nolan, Lord Farnham, Captain R. H. Fowler, Commander C. Skrine, R.N.; Mr. C. W. Pratt, Captain Lindsey and Mrs. Lindsey, Miss Brackenbury, Mr. N. Manly, Mr. and Mrs. H. B. Pollock, Mr. and Mrs. F. M. Boylan, the Earl and Countess of Meath, Mr. B. O'Reilly, Mr. and Mrs. D. H. Doyne, Lord Charles Cavendish, Mr. P. G. D. Palmer, Major Stern, Miss Stern, Captain Scott Briggs, Captain J. Ross, Captain Fanshawe, Mr. T. L. Moore, Lady Lambart, Sir Oliver Lambart, Mrs. D. More-O'Ferrall, Mr. R. More-O'Ferrall, Mr. F. More-O'Ferrall, Mr. E. More-O'Ferrall, the Right Hon. T. K. Laidlaw, Misses Laidlaw, Sir James Nelson, the Hon. Gerald and Mrs. Wellesley, Mr. and Mrs. Byrne, Mr. Tyson, Colonel Grattan Bellew, Mr. Maxwell Arnott, Captain T. O. Jameson, Mr. W. J. Kelly, Miss Morgan Byrne, Mr. Nolan, Mr. H. Bacon, the Misses Cairnes, Major and Mrs. Power, Captain R. Prior-Wandesforde, Mr. Villiers Morton, Mr. H. Jameson, Major Marshall, Madame O'Mahony, Miss P. Morgan Byrne, Miss E. Greer, Mrs. Crean, Mr. Stewart, Dr. T. H. Croly, Major Wilkins, the Misses Tottenham, Mr. F. MacDermot, Dr. and Mrs. Roantree, Mr. Peter Burrell, Mrs. Goff, Mr. R. H. Ussher, Miss Ussher, Major and Mrs. Mansfield, Miss R. Mansfield, Captain and Mrs. G. Browne, Captain Purdon, Mr. T. Jameson, Mrs. Mathews, Mr. Wall, Duc and Duchess de Stacpoole, Lord Talbot de Malahide, Mrs. Maynard Sinton, Miss Sinton, Mrs. Roche, Mrs. Hall, M.F.H.; Mrs. Woods, the French Minister, Mr. and Mrs. Noble Johnston, Mrs. Boylan, Mrs. Rooney, Mr. and Mrs. H. B. Pollock, Sir Francis Brooke, Captain and Mrs. Denis Daly, Mrs. Fetherstonhaugh, Miss Fetherstonhaugh, Mr. C. Doyne, Miss Doyne, Miss Hamilton, Major E. M. Conolly, Miss M. Skrine, Mr. and Mrs. J. T. Rogers, Mr. B. Rogers, Captain G. A. Boyd-Rochfort, V.C., and Mrs. Boyd-Rochfort; Mrs. Page Croft, Mr. Aston, Mr. F. McDonnell, Miss G. Cameron, Mr. F. Myerscough, Major Hamilton, M.F.H., and Mrs. Hamilton; Mr. H. Barrington-Jellet, the Hon. Randall Plunkett, Miss C. Stopford, Mr. M. Dockrell, Mr. E. Hope-Johnston, Mr. M. Toppin.

The catering in the Kildare Street and the St. Stephen's Green Clubs' pavilions was carried out by Mills, Ltd.

SALE OF WORK.

The St. Patrick's Cathedral Missionary Sale of Work will, D.V., take place in the Mission Hall of the Cathedral. Many attractive stalls of various kinds have been arranged. The two new features of the sale this year are the "talks" at intervals in regard to the work of the missions, on behalf of which the sale is being held, and concerts, which will be given, one at 5 p.m. and the other at 7.30 p.m.

THE AMERICAN MARKETS.

REUTER'S TELEGRAMS.
NEW YORK, Tuesday.

The recent buying enthusiasm appeared to have spent itself on the Stock Market to-day, and, contrary to the trend of the last few days, the tendency of prices was downward. Losses up to 3 points were recorded at the close with the turnover totalling 3,500,000 shares.

	Tues.	Mon.
Call Money	Steady	Steady
Do. Do. Demand Bills	—	—
Exchange on Lon.—60 days' sight	Nom.	Nom.
Cable Transfers	3.85⅝	3.87¼
Do. Montreal	4.44	4.39¾
Exchange Paris cable	4.28½	4.35¾

Eng Parity.	Stocks.	Closing Bid. Tues.	Closing Bid. Mon.
60 9/16	Atchison, Topeka, Santa Fe	46⅝	48
77 15/16	Do Preferred	60	61
15¼	Baltimore and Ohio	11⅜	12¾
14 5/16	Canadian Pacific (New Stock)	11	11½
40¼	Chesapeake and Ohio Com.	31	31⅝
2⅛	Chicago, Milwaukee & St. Paul	1⅝	1¾
6	Chicago and North-West	4⅝	5
6 15/16	Erie Shares	5¼	5⅞
8 7/16	Erie 1st Preferred	6½	6¾
20⅛	Illinois Central	15½	16¼
47⅝	Louisville and Nashville	36½	37½
2¾	Missouri Pacific	2⅛	2
28⅞	New York Central & Hudson R	22¼	23¾
172¾	Norfolk and West Com.	138	135
22 1/16	Northern Pacific Com.	17	17¾
25½	Pennsylvania Shares	19⅝	20½
28 15/16	Reading Shares	30	31
22¾	Southern Pacific	17½	18¾
11 3/16	Southern Railway	8⅝	9¼
[illegible]	Union Pacific	72¼	73½
90⅛	American Can. (New Stock)	74	74¾†
35	American Smelting (New Stock)	27¾	28
14 15/16	Anaconda Copper	11½	12⅛
—	American Tel. and Tel.	95	96
29⅜	Bethlehem Steel Com. Stock	22⅝	23½
—	Brazil Stab. 6½ p.c. 1957	22	[illegible]
59¼	Consolidated Gas (New York)	45⅝	46
—	Drug Incorp.	41¾	42
23⅜	General Electric (New Stock)	18	17⅜
[illegible]	General Motors (New)	18	18½
2⅝	Inter. Mar. Marine Com. Certs	2	2⅛
16⅜	International Nickel	12⅝	13⅛
—	Montgomery Ward	18¼	19
109⅛	National Lead	84	86
—	North America Company	20⅞	21½
7⅛	Pan-American Petroleum "B"	5½	6½
7 13/16	Radio Corporation	6	5¾
28 7/16	Royal Dutch Petroleum	21⅞	22¼
14 5/16	Shell Transport and Trading	11	11
[illegible]	Shell Union Oil	5¾	6⅛
9 7/16	U.S. Rubber	7¼	[illegible]
54 11/16	United States Steel Common	42⅛	43¼
96¾	Do. Preferred	74½	76⅜
1 11/16	Brazilian Traction	8¼	8½
23¼	Brit.-American Tobacco Coupon	17⅞	17⅞
5½	Hydro Electric	4¼	4⅜
15 15/16	International Pet Canada (New)	12¼	13⅛
—	Silver Commercial Bars	36	37¼
	BONDS.		
137	U.K. 5½% Bonds 1937	105½	105¼
119 9/16	Do. Funding Loan 4%	85⅛	85½
131⅛	U.S. Treasury 4¼% Bds. '46-56	102½	102⅜
85⅞	7% German External Loan	65¾	65½

MONTREAL STOCK EXCHANGE.

Eng Equiv	Stocks and Shares.	Clos'g Prices Tues.	Clos'g Prices Mon.
98⅞	Bell Telephone Co. of Canada	83	85
10½	Brazilian T.L. & P. Co., Ltd.	9⅜	9½
134 9/16	Canadian Bank of Com.	119½	122
3 11/16	Canadian Car Common	3¼	3¼
11 3/16	Do. Preferred	10¼	10½
3 13/16	Canada Cement Co. Ltd.	3⅜	3
14 5/16	Canadian Pacific Railway	12⅝	13
18 7/16	Dominion Bridge Co.	16⅜	16½
95¾	Con. Mining & Smelting Co.	83	88½
47 5/16	Dominion Textile Co., Ltd.	42	42½
9 9/16	Hollinger Con. Gold Mines	8¼	9
16 5/16	Inter. Nickel of Canada Ltd.	14½	15
4⅛	Massey Harris Common	3⅞	3⅝
32⅜	Montreal Light, Heat, Power	28¾	29
20 13/16	National Breweries	18½	17⅞
12 15/16	Quebec Power	11½	12
130⅝	Royal Bank of Canada	124	124
22 11/16	Steel Co of Canada, Ltd.	20⅛	20

CHICAGO MARKETS.

CHICAGO, Tuesday.

Liquidation, together with profit-taking, which disclosed less support, caused values to recede on the Grain market to-day. The slow foreign demand constituted a disturbing factor, while the easier tone of other markets had a depressing effect on grains, with stop-loss selling in evidence during the late trading. Wheat declined under selling by local interests and on reports of improved conditions in parts of the South-West due to the recent rains. Selling by Eastern connections, commission houses and for European account added to the depression, while a lack of outside buying interest was an additional bearish factor. Maize values eased on news of favourable weather for field work, coupled with increasing country offerings. The easiness of wheat had an unsettling effect here. Rye and oats fluctuated in unison with the movements in other cereals.

WHEAT opened easy, ⅛c. to 1c. lower, and closed easy at 2c. to 2¼c. loss.

	To-day	Prev. day
No. 2 Hard Winter, spot	69¼	70½
No. 3 Hard Winter, spot	—	—

Futures—Opening options—

	May	July	Sept.
To-day	68½	68⅞	70½
Prev. day	69	70½	71¼

Futures—Closing options—

	May	July	Sept.	Dec.
To-day	67⅜	68½	69¼	71¾
Prev. day	69¾	70¾	71¾	—

MAIZE was easy at the opening, 1⅛c. to ¾c. down, closing easy, 1⅛c. to ⅛c. down.

Futures—Opening options—

	May	July	Sept.
To-day	35½	38½	40¼
Prev. day	36¼	39½	41

Futures—Closing options—

	May	July	Sept.
To-day	35½	38	40
Prev. day	36¾	39½	41⅛

OATS finished easy at 1c. to ⅞c. decline.

Futures—Closing options—

	May	July	Sept.
To-day	23¾	24½	24¼
Prev. day	24¾	25	25¼

RYE closed easy at 1½c. to 2½c. loss.

Futures—Closing options—

	May	July	Sept.
To-day	47	47½	48
Prev. day	49	50	50½

BARLEY easy at 1⅛c. to 1⅜c. decline. Futures—Closing options—May 37¾, July 38¼, Sept. 40¾.

PROVISIONS—Lard opened barely steady. Trading to-day has been quiet and prices eased in sympathy with grains. Futures closed barely steady at 5 to 7½ points depreciation. Spot closed 5 points down. Prime Western steam spot, 5.37½.

LARD—Closing options—

	May	July	Sept.	Oct.
To-day	5.42½	5.55	5.67½	5.70
Prev. day	5.47½	5.60	5.72½	5.77½

BACON barely steady, with dry-salted bellies 10 to 17½ points lower. Fat backs remain unchanged at 6.00. Dry-salted bellies—Closing options—May 6.15, July 6.30.

HOGS closed steady, with light and heavy grades unaltered from yesterday. Light-weight 3.85 to 4.10 and heavy-weight 3.75 to 3.90.

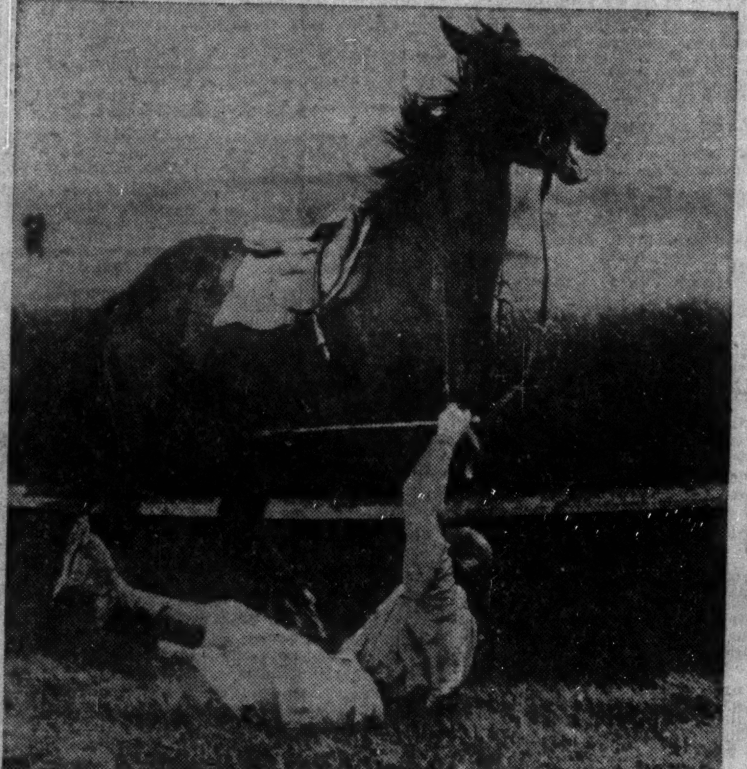
REFRESHER COURSE FOR CLERGY : PUNCHESTOWN RACES.

AT SAINT COLUMBA'S COLLEGE, RATHFARNHAM.—A group of clergy who are attending the refresher course, photographed outside the College yesterday. The Rev. C. B. Armstrong, Warden of Saint Columba's College is seated (right) beside the Bishop of Killaloe.

THE RETIRING MASTER.—The Dowager Lady McCalmont, who is retiring from the Mastership of the Kildare Hunt, admiring the trophies at Punchestown yesterday.

IRISH TOURISTS' ASSOCIATION.—Some of the members of the Association who attended the annual meeting in Dublin yesterday.

RACE-GOERS.—Lady Powerscourt (left), with two friends, at the first day's racing at Punchestown yesterday.



A FALL.—P. Claxton, thrown from Mr. T. Flood's Polish Maid II., in the Tickell Challenge Cup Race at Punchestown yesterday.

ELECTRICAL ENGINEERS' DANCE.—Some of the members of the Institute of Electrical Engineers and their guests at the ball held at the Royal Hibernian Hotel, Dublin.

AT PUNCHESTOWN.—The field passing the stands in the Tickell Challenge Cup Race, and (upper picture) a view in the Members' Enclosure, yesterday, the first day of the races.

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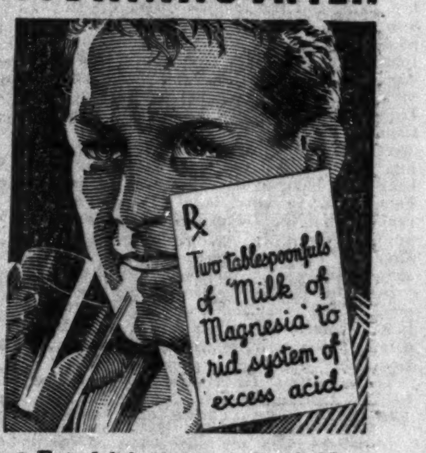

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DUBLIN CIRCUIT COURT.

ROAD COLLISION.

TWO ACTIONS AGAINST A TRAVELLER.

(BEFORE JUDGE MOONAN.)

Two actions were brought against a commercial traveller, David Grant Sangster, arising out of a collision between his motor car and a horse dray at Kilbagget on the 31st March, 1932. The driver of the dray, John Finnegan, Ballybough Cottages, a pig dealer, who was thrown on the ground and rendered unconscious, later having to be medically and surgically treated, claimed £300 damages and costs. The owner, Daniel Breen, Richmond Cottages, North Circular road, Dublin, a general dealer, who was seated in the dray at the time of the accident, sued Sangster for £100, to cover damage to his dray and loss of his horse, which died as the result of injuries which it received.

The evidence for the plaintiffs was that the motor car drove into the dray without warning as they were returning from Bray. Breen had a lighted lamp in his hand, but it was extinguished by the wind.

The defendant, who is not now domiciled in this country, said that he had been driving on the road for four years and knew it thoroughly. He had his own lights on, and was driving at fifteen to twenty miles an hour on his right side of the road. In his opinion, the dray was on the wrong side, and the driver was whipping to the right when the collision occurred. He saw Finnegan jump off the dray and fall on his back. He shouted that he was killed. Just then a friend of the witness, Mr. McMullen, of Bray, drove up and volunteered to take Finnegan to hospital, where the witness visited him within twenty-four hours. Finnegan admitted then that he had seen his lights before the accident.

The Judge said that the defendant had failed to refute the plaintiffs' evidence, which was corroborated by the evidence of Sergeant Heeney. He awarded Breen £50 and Finnegan £200, with costs and medical expenses.

Mr. Paul McCarthy (instructed by Mr. E. Lowe) appeared for both plaintiffs, and Mr. M. Walker (instructed by Mr. H. J. Downey) for the defendant.

CIRCUIT CRIMINAL COURT.

SESSIONS OPENED.

Judge Shannon, on opening the business of the Circuit Criminal Court at Green street, Dublin, yesterday, announced that, in order to facilitate the jurors, he had decided to split the panel. Jurors numbering from 1 to 150 were directed to attend for the present week, and those numbering from 151 to 300 on Monday next. If the attendance was not good, he would call the full panel on fine.

The Court was engaged for some hours in the arraignment of prisoners.

POLICE ASSAULT CASE.

A young man, named John McGlynn, was charged with stealing various articles of property, and on further counts with breaking and entering the shops of Christina Clery and Messrs. Prescott at Redmond's hill, and stealing therefrom some articles of apparel and a sum of money. There were altogether ten counts, and on each the defendant was found not guilty.

Judge Shannon intimated that the prisoner had pleaded guilty to two additional counts of assaulting the Guards while in the execution of their duty. For this offence he would be sentenced to four months' imprisonment with hard labour, to date from his appearance in the District Court on the 19th January last.

A SIX MONTHS' SENTENCE.

Patrick Dalton and Christopher Mangan were charged with breaking and entering the premises of Messrs. Hoffman, Ltd., Middle Abbey street, in February last and stealing a sum of £2 7s. Both prisoners pleaded not guilty. Mangan was discharged, and Dalton was sentenced to six months' imprisonment with hard labour.

DUBLIN DISTRICT COURT.

TOBACCO IN SHIP'S PANTRY.

STEWARD CHARGED WITH SMUGGLING.

(BEFORE MR. HANNAN.)

Karl Heinrich Martin Arfert, a steward on the German steamer, Kurland, was charged with illegally importing and concealing on the ship 9lbs. of tobacco, (on which duty had not been paid or secured. The defendant was a German, and the evidence was interpreted by the Chief Officer of the ship, Herr Johann Petersen.

Preventive Officer Thuiller gave evidence of searching the ship on its arrival in Dublin on 23rd inst., and finding the tobacco concealed in the pantry. The value of the tobacco was only 1s. 6d. a pound, the total for the nine pounds being 13s. 6d., but the duty was 11s. 10d. per lb., and the value, plus duty, was £6.

Preventive-man Christopher Fortune corroborated.

The tobacco was produced. It was in hectogram packets, and bore the label of a Rotterdam tobacconist, with the title "Aromatische Shag." Some of the packets were opened and examined by the Justice, who said the tobacco was blue-mouldy.

Chief Preventive Officer Thos. McGushin, who prosecuted, said the tobacco, whether saleable or unsaleable, was liable to duty. He did not think it would be bought in this country, as it was not of the class smoked here, but it might possibly be bought by Dutch or Germans here. If the defendant had declared it, there would have been nothing said about it, but he only declared 100 grammes, or about 3½ ounces.

The defendant stated that he had bought the tobacco in Rotterdam six weeks ago, and, in order to hide it from the captain, put it under drawers in the pantry. He had never previously been in Dublin and knew no one here, and had no intention of offering it for sale. He had called at numerous ports since leaving Rotterdam, and had made no effort to dispose of it. It was now all damp.

The Justice agreed, and, whilst holding the case proved, dismissed it in view of the condition of most of the tobacco and of the explanation given by the defendant. The tobacco was confiscated.

FALSE PRETENCES.

James Humphries, whose address was not given, was charged on remand with obtaining £3 15s. from Mrs. Margaret Black, Phillipsburgh terrace, Dublin, by falsely pretending that he was an agent for the Faulet Shirt Factory, Sycamore street. He was further charged with obtaining from the cashier of the National Bank, Drumcondra road, £1 0s. 9d., by representing himself as a traveller for the same concern. Mr. Hannan convicted on the second charge, and remanded prisoner a week to receive evidence of character.

DRIVERS FINED.

Thomas Cooper, 25 Queen street, Dublin, was fined £1 by Mr. O'Sullivan, D.J., for driving a horse which was in an unfit condition. Mr. Noyk, solicitor, defended. For a similar offence with regard to a pony, James Kidd, 24 Phœnix street, was fined 10s. Guard Fitzpatrick (170D) prosecuted in each case.

POTATO PRICES IN THE NORTH.

The prices per ton paid by export merchants in Northern Ireland last week were as follows:—

Up-to-Date (Red Soil)—Bagged, £1; loose, 15s.

Up-to-Date (Grey Soil)—17s. 6d. to £1.

Arran Victory—Bagged, 15s. to £1; loose, 10s. to 15s.

Kerr's Pink—Bagged, 12s. 6d. to 17s. 6d.; loose, 12s. 6d.

Heartbreak Hill to try for Conyngham Cup : The 2,000 Guineas.

PUNCHESTOWN—YESTERDAY.

FAST FOUR MILES 'CHASE

CORN KING'S REMARKABLE FEAT IN MAIDEN PLATE.

In many respects the first day of the Punchestown meeting upheld its traditions. There were splendid fields for all the races, the weather was ideal, and there was a very fine attendance, but, as most of the races were very one-sided in character, there were not the usual enthusiastic scenes as the respective winners passed the post.

The rain which fell during Sunday and Monday was most beneficial to the course, and, in consequence, runners were forthcoming in goodly numbers, and that the state of the going was all that could be desired was reflected by the few spills which occurred, and the fast times recorded by the winners of the various races. While a couple of rank outsiders scored during the afternoon, some very well backed horses also had their numbers hoisted as winners, and the successes of such as Seventy-Six, Old Tim, Corn King and Poolgowran, were pleasing to the majority.

A 60 TO 1 WINNER.

Backers made a bad start when they selected Flying Rose for favouritism for the Tickell Challenge Cup. Mr. Dowling's horse and All Smiles were the only two supported with any confidence, and of the pair, Flying Rose made the better showing, and, coming to the wall, was in front in company with Players Please, who came a cropper here. Flying Rose, however, then tired, and after struggling on to get the better of Mozone, was passed before the last fence was reached by Flying Falloch, who scored an easy victory. Mr. Headon, the owner of Flying Falloch, lives quite close to the grand stand at Punchestown, and his colours have been carried in the Tickell Cup races for years back. Flying Falloch was a rank outsider, the bookmakers offering odds of 20 to 1, while the Tote return was at the rate of 60½ to 1.

Lady McCalmont was doubly represented in the Kildare Hunt Cup by Imported and Seventy-Six, and the latter being considered the better, was made a strong favourite. Jumping the fences in flippant style he was in the lead for most of the journey, and won pulling up by ten lengths from Don Roti, with Lady McCalmont's second string a long way behind, third.

BRAVE EDNA'S EASY WIN.

It was disappointing that both Copper Court and Miss Fugitive were absentees from the field for the Prince of Wales' Plate, as they would likely have been first and second favourites had they run. Copper Court developed lameness in the morning, and Miss Fugitive was sore. The race proved an easy affair for the lightly-weighted Brave Edna, who was in front from the start, and won in the easiest style. The winner was one of the outsiders of the party, but her win was very popular, her owner (Mr. L. S. Ward) having long associations with racing, and among some great horses he at one time owned were Golden Fleece and Easter Hero. Edna May, the dam of Brave Edna, won the Kildare Hunt Plate and the Prince of Wales' Plate at Punchestown some twenty years back. South Green, who had run so well for a long way in the Irish Grand National, was never a serious contender after the first mile, and of the others Nell's Son made the best showing, without, however, holding out any hopes of beating Brave Edna.

A POPULAR VICTORY.

One of the most popular horses over the Punchestown course is Old Tim, the property of Captain J. F. O'Grady, and he won the Governor-General's Cup last year after an exciting finish with Blarney Castle. He has been many times over the course, finished second in the Governor-General's Cup in 1930, was unplaced in 1931, won it last year, and now scored one of the easiest victories ever accomplished in the race, despite the fact that he was shouldering the big impost of 13st. 2lb. Flaherty's Best looked like putting up a fight, but a blunder at the second last fence spoiled his chance.

CORN KING'S FAST RACE.

All the races were run at a particularly fast pace, and the Maiden Plate, which was won by Mr. J. Hawe's Corn King, was accomplished in 8 mins. 46 1-5 secs.—remarkable time for a four miles race over this course. Again it was a case of the winner having a very easy race. He is a son of Corn Kale and Lady Appleton, owned by Mr. J. Howe, a County Kilkenny sportsman, who is hon. secretary of the Kilmoganny coursing meeting. One would have expected Ardanew, who beat Corn King in the corresponding race at Fairyhouse, to have been at least in the running, but the Duke de Stacpoole's horse, probably owing to his hard race on Easter Monday, never appeared with a winning chance, and was, in fact, early tailed off.

In a big field for the Drogheda Plate Poolgowran, the favourite, was always travelling like a winner, and when Jenny Wren blundered at the wall he was never afterwards troubled.

The catering at the meeting was carried out by Mrs. Lawlor and Sons, Naas.

1.45—TICKELL CHALLENGE CUP, value 100 sovs. (presented by Lieut.-Col. Tickell, D.S.O.), with 135 sovs. added. Second 25 sovs., third 15 sovs., fourth 10 sovs. 2 m.

Mr. J. Headon's ch. m. FLYING FALLOCH, by Great Falloch, dam's pedigree unknown, 5, 11-5 .... Mr. Alder 1
Mrs. F. Masterson's MOZONE, a, 11-0 Mr. T. Masterson 2
Mr. C. S Malone's PHILIPSTOWN, 6, 11-7 L. Lillingston 3
Mr. R. C. Pearson's Dash II., 6, 12-5 J. Fitzgerald 0
Mr. D. B. Brennan's Great Connell, 5, 11-2 J. Costello 0
Mr. E. Timmins's Players Please, 5, 11-12 Mr. A. McCarthy 0
Mr. T. Flood's Polish Maid II., a, 11-10 P. Claxton 0
Mr. E. Grace's Pinkeen Bridge, 5, 10-9 J. Murphy 0
Mr. J. A. Mangan's Brown Lady, 5, 11-5 T. Oates 0
Mrs. M. A. Valentine's All Smiles, 5, 11-5 P. Fitzgerald 0
Mr James J. Dowling's Flying Rose, 6, 11-12 P. Powell 0
Mr. T. F. Jones's Bugle Note, 4, 10-2 (car. 10-3) .... J. Jones 0
Mr. E. Grace's Sullivan's Bush, 4, 10-5 J. McCarthy 0
Mr. E. T. Molyneux's Windyridge Maid, 4, 9-9 J. Price 0
Mr. J. A. Mangan's Ardrass, 4, 9-9 J. P. Condron 0

(Winner trained by Owner.)

Betting—Evens Flying Rose, 3 to 1 agst. All Smiles, 100 to 8 each Mozone, Philipstown and Players Please, 100 to 6 each Brown Lady and Ardrass, 20 to 1 FLYING FALLOCH, 50 to 1 any other.

Tote—Win (2/-), 122/6; places, 15/6, 8/-, 10/6.

Players Please made the running from Flying Rose, Mozone, All Smiles, Brown Lady, and Ardrass, with Philipstown next. At the stone wall Players Please fell, and Flying Rose, Mozone, Brown Lady, and Flying Falloch came on from Philipstown. At the last fence Flying Rose weakened, and Flying Falloch, taking command from Mozone and Philipstown, won by three lengths; same. Flying Rose was fourth, Dash II. fifth, Ardrass sixth, and Brown Lady seventh. Time—4 mins. 7 2-5 secs.

2.20—KILDARE HUNT CUP, value 100 sovs., with 100 sovs. added. A piece of plate, with 100 sovs. added. Second 20 sovs., third 10 sovs. 4 m.

Hon. Lady McCalmont's b. g. SEVENTY-SIX, by Seventy-Five, dam by New Guinea—Manister Lady, 6, 12-3 Mr. R. G. Fanshawe 1
Miss B. Mansfield's DON ROTI, 6, 12-8 Mr. B. Rogers 2
Hon. Lady McCalmont's IMPORTED, a, 12-3 Capt. R. N. Fanshawe 3
Mr. J. Burke's Griosach, a, 12-10 Mr. N. Dunne 0
Major J. G. North-Bomford's Rowley Mor, 6, 12-8 .... Lord Fingall 0

(Winner trained privately.)

Betting—Evens SEVENTY-SIX, 3 to 1 agst. Rowley Mor, 5 to 1 each Don Roti and Imported, 10 to 1 Griosach.

Tote—Win (2/-), 4/-; places, 3/-, 6/-.

Rowley Mor led from Griosach, Imported, and Seventy Six, with Don Roti last, for half-way, when Seventy Six took the call, and drawing clear of Don Roti and Imported at the last fence, won by ten lengths; a bad third. Rowley Mor was fourth. Time—10 mins. 19 secs.

3.0—PRINCE OF WALES'S PLATE of 400 sovs. Second 60 sovs., third 40 sovs. A handicap steeplechase. 3 m.

Mr. L. S. Ward's b. m. BRAVE EDNA, by Brave Chap—Edna May, a, 9-2 (car. 9-4) Dempsey 1
Mr. W. P. Hanly's NELL'S SON, a, 11-3 Mr. R. H. Stern 2
Mrs. M. O'Regan's STROLLING WITCH, a, 10-4 .... A. P. Thompson 3
Mr. R. Cargill's Miranda, a, 10-3 Mr. A. Rodgers 0
Mr. T. Mallick's South Green, a, 10-2 Jos. Doyle 0
Mr. Patrick Murphy's Alarmist, 5, 9-8 B. Marshall 0
Mr. L. F. Ball's Glentoi, a, 9-10 (car. 9-11) P. Powell 0
Mr. J. A. Mangan's Mumshikari, 5, 9-3 J. P. Condron 0

(Winner trained by Owner.)

Betting—3 to 1 each agst. Nell's Son, South Green and Alarmist, 6 to 1 each Strolling Witch and Miranda, 10 to 1 BRAVE EDNA, 25 to 1 each Glentoi and Mumshikari.

Tote—Win (2/-), 19/-; places, 4/6, 3/-, 5/-.

Brave Edna set a strong pace to Nell's Son, Glentoi, South Green, Miranda, Strolling Witch, Alarmist, and Mumshikari; and there was little change until coming to the wall, when Brave Edna was closely attended by Nell's Son, Alarmist, and South Green. Going to the last fence South Green weakened, and Brave Edna, going on from Nell's Son and Strolling Witch, won by eight lengths; half a length. Alarmist was fourth, Miranda fifth, South Green sixth, and Glentoi seventh. Mumshikari was eased up. Time—5 mins. 58 2-5 secs.

3.40—GOVERNOR-GENERAL'S CUP, value 200 sovs., presented by James McNeill, Esq., with 200 sovs. added. Second 30 sovs., third 20 sovs. 3 m.

Captain G. F. O'Grady's b. g. OLD TIM, by Seventy-Five—Second Attempt, a, 13-2 Owner 1
Commandant J. G. O'Dwyer's PAUL'S SISTER, 6, 11-9 .... Lieutenant J. J. Quigley 2
Captain C. B. Harty's FLAHERTY'S BEST, 5, 12-5 .... Owner 3
Commandant J. G. O'Dwyer's Telephone, 6, 11-9 Lieutenant T. F. Quinn 0
Catpain D. J. Cady's Simon Spanker, a, 11-9 Mr. J. Nealon 0
Mr. J. H. Daly's Sweet Bula, a, 11-9 ... Owner 0

(Winner trained by Owner.)

Betting—6 to 4 agst. Flaherty's Best, 2 to 1 OLD TIM, 3 to 1 Sweet Bula, 20 to 1 each Paul's Sister and Simon Spanker, 100 to 1 Telephone.

Tote—Win (2/-), 6/6; places, 4/-, 12/-.

Telephone and Paul's Sister made joint running from Simon Spanker and Sweet Bula, with Old Tim and Flaherty's Best next, for half-way, when Telephone lost ground. Sweet Bula fell at the wall, where Paul's Sister was in front of Old Tim and Flaherty's Best, who made a mistake a little further on, and Old Tim, assuming command from Paul's Sister, won easily by twelve lengths; ten lengths. Simon Spanker was fourth. Time—6 mins. 17 1-5 secs.

4.20—MAIDEN PLATE of 600 sovs. Second 90 sovs., third 60 sovs. For maidens on November 2nd, 1932. 4 m.

Mr. J. Hawe's b. g. CORN KING, by Corn Kale—Lady Appleton, 6, 11-5 ... W. T. O'Grady 1
Mr. P. Kennedy's MAID OF KILBRENAL, 6, 11-5 .... Owner 2
Mr. Jas. Dwyer's GREEK MILLER, 5, 11-5 Mr. A. McCarthy 3
Duke de Stacpoole's Ardanew, 5, 12-7 Mr. F. E. McKeever 0
Mr. H. J. Kirwan's Silver Strand, 6, 11-10 D. Kirwan 0
Mr. R. J. Byrne's Playfellow III., 6, 11-5 P. Fitzgerald 0
Mr. W. L. Claxton's Our Paddy, 6, 11-0 Mr. J. Power 0
Mr. M. J. Hyde's Flying Ben, a, 11-5 C. Graham 0
Mr. A. N. G. Reynolds's Rango, a, 11-5 Mr. T. W. Dreaper 0
Mr. A. Rodgers's Sonny Boy, a, 11-0 Mr. A. Rodgers 0
Mrs. B. M. Webster's Ambush, a, 11-0 Mr. L. Lillingston 0
Sir T. Ainsworth's Water Gipsy, 6, 11-5 Mr. H. J. Delmege 0
Mr. E J Hope's Frozen Out, 5, 11-0 R. Everett 0
Mr. R. R. Smyth's Sensible, 5, 11-0 ... J. Costello 0
Lady Nugent's Lacatoi, 5, 11-0 Mr. I. R. Alder 0
Mr. Maurice Moore's Alder Page, 5, 11-0 T. Regan 0

(Winner trained by W. M. Curran.)

Betting—7 to 2 agst. CORN KING, 6 to 1 each Maid of Kilbrenal, Ardanew, Water Gipsy and Frozen Out, 100 to 12 Ambush, 100 to 8 Flying Ben, 20 to 1 each Silver Strand, Rango, Playfellow III. and Sonny Boy, 33 to 1 each Greek Miller and Lacatoi, 50 to 1 Alder Page, 100 to 1 any other.

Tote—Win (2/-)—7/6; places, 4/-, 6/-, 11/-.

Ambush made the running from Playfellow III., Flying Ben, Water Gipsy, Corn King, Silver Strand, Sensible and Greek Miller until approaching the wall, where Water Gipsy fell. At the wall Corn King was in a long lead from Flying Ben, Maid of Kilbrenal and Greek Miller, and drawing clear from Maid of Kilbrenal, Corn King won by fifty lengths; three-quarters of a length. Sensible was fourth, Lacatoi fifth, Ambush sixth and Alder Page seventh. Time—8 mins. 46 1-5 secs.

5.0—DROGHEDA PLATE of 200 sovs. Second 30 sovs., third 20 sovs. Weight for age steeplechase for four and five years old only. 2 m.

Sir James Nelson's b. c. POOLGOWRAN, by Tangiers—Vin de Grave, 4, 10-8 R. Everett 1
Mr. W. Ronaldson's CLAREMOUNT, 5, 10-13 P. Powell 2
Mr. J. A. Mangan's ALSHARI, 4, 10-0 J. P. Condron 3
Mr. M. N. Conway's Selangor, 5, 11-11 W. O'Grady 0
Mr. W. H. Melbourne's Jenny Wren, 5, 11-3 T. S. Doyle 0
Mr. E. Coffey's Wolverine, 5, 10-5 ...... A. Jones 0
Mr. C. P. Corbett's Gnome Gold, 5, 10-8 M. Farrissey 0
Mr. D. Murray's Venus Mor, 5, 10-8 P. Prendergast 0
Mr. J. Sheehan's Chapelizode, 5, 10-13 J. McCarthy 0
Mr. H. Beasley's Antiope, 5, 10-13 W. W. Beasley 0
Mrs. F. Blacker's Tags, 5, 10-13 ...... Jos. Doyle 0
Sir T. Ainsworth's Earl Rowland, 4, 10-8 S. Magee 0
Capt. Dixon's Rasharkin, 4, 10-8 ... P. Fitzgerald 0
Mr. T. Farrington's Wicklow Gap, 4, 10-8 J. Fitzgerald 0
Lady Helen McCalmont's Min Lee, 4, 10-3 B. Marshall 0
Mrs. M. O'Grady's Rosetown, 4, 10-8 J. Costello 0
Mr. F. Rogers's Beknighted, 4, 10-0 E. Dempsey 0
Mrs. H. G. Wellesley's Querist, 4, 10-8 J. Lenehan 0

(Winner trained by J. Ruttle.)

Betting—2 to 1 agst. POOLGOWRAN, 3 to 1 Earl Rowland, 6 to 1 Claremount, 8 to 1 each Alshari, Min Lee and Jenny Wren, 10 to 1 Selangor, 20 to 1 each Querist and Rasharkin, 50 to 1 any other.

Tote—Win (2/-)—4/6; places, 3/-, 6/-, 4/6.

Min Lee and Wicklow Gap fell at the bank past the stands, and Poolgowran settled down in front of Selangor, Rasharkin, Querist and Jenny Wren, with Alshari and Gnome Gold next. Jenny Wren made a mistake half a mile from home, and Poolgowran, coming on from Claremont and Alshari, won by six lengths; ten lengths. Querist was fourth, Gnome Gold fifth, Earl Rowland sixth, Venus Mor seventh and Jenny Wren eighth. Time—3 mins. 52 4-5 secs.

TOTE DOUBLE.

Brave Edna and Corn King. Dividend (5/-)—£16 17/6. 19½ winning tickets. Pool total, £365 17/6. Day's pool total, £3,367 19/6.

SPORTING GOSSIP.

Closing of Entries.

Owners and trainers should note that entries close to-day for Phoenix Park May meeting, Limerick May meeting and Tramore Whitsuntide meeting.

Derby Wagering.

There was support in England yesterday for Manitoba and Statesman for the Derby, and odds of 9 to 1 Manitoba and 16 to 1 Statesman were freely accepted. They were also both supported for the Guineas.

W. Stott Returns Home.

W. Stott, the National Hunt jockey, has sufficiently recovered from the injuries he received in a motoring accident last month to be able to leave the nursing home to which he was taken and return to his home near Cheltenham.

BEST RACE GLASSES
Obtainable from
DIXON
and
HEMPENSTALL
12 SUFFOLK ST., DUBLIN.

CHESTER RACES,
MAY 2, 3 and 4.
TUESDAY: CHESTER VASE.
WEDNESDAY: CHESTER CUP.
THURSDAY: GREAT CHESHIRE STAKES.
Racing Commences at 2 p.m. each day.

PUNCHESTOWN PROGRAMME.

1.45—BISHOPSCOURT CUP, value 100 guineas. A gold Challenge Cup (presented by the late Earl of Clonmell), with 150 sovs. (in specie) added. Second 25 sovs., third 15 sovs., fourth 10 sovs. A weight for age steeplechase for half-bred horses the *bona-fide* property of farmers in the Kildare hunting district. 3 m. Age. st. lb.

FLYING FALLOCH (Mr. J. Headon) Owner 5 12 10
DASH II. (Mr. R. C. Pearson) ... Owner 6 12 7
MOWALL (Mr. T. J. Cosgrave) ... Owner a 12 5
LOUVAIN III. (Mr. J. G. Crampton) Owner 6 12 5
GARRYVOGUE (Mr. P. J. M'Dermott) Owner a 12 5
MOZONE (Mrs. F. Masterson) .... Private a 12 5
GRIFFINSTOWN MAID (Mr. W. Dunne) Owner 6 12 5
COURAGEOUS MAID (Mr. D. Murray) Owner 6 12 5
POLISH MAID II. (Mr. T. Flood) Owner a 12 5
VILLAGE RUMOUR (Mr. C. Walsh) Owner 6 12 5
MERRY AND BRIGHT (Mr. P. J. Coonan) Owner 5 11 10
PINKEEN BRIDGE (Mr. E. Grace) Owner 5 11 10
BROWN LADY (Mr. J. A. Mangan) Owner 5 11 10
GOLDEN LASS II. (Mr. C. Maguire) Owner 5 11 10
TOM'S GIRL (Mr. P. Traynor) ...... Owner 5 11 10
ROCKWELL (Mrs. M. O'Grady) ..... Private 5 11 10
BUGLE NOTE (Mr. T. F. Jones) ... Owner 4 10 5
FLESHTOWN LASS (Mr. P. Malone) Owner 4 10 5
ARDRASS (Mr. J. A. Mangan) ...... Owner 4 10 5
WINDYRIDGE MAID (Mr. E. T. Molyneux) .... Owner 4 10 5

Above are declared runners.

2.20—DOWNSHIRE PLATE of 300 sovs. Second 30 sovs., third 20 sovs. A weight for age steeplechase. 3½ m. Age. st. lb.

GRIOSACH (£200) (Mr J. Burke) Owner a 12 3
WILDERNESS GEM (Mr. R. J. Mulcahy) Owner a 12 3
GLENTHORN (Miss M. McLoughlin) — a 12 3
LIGHT PLANE (£300) (Mr. A. L. Moore) .... Dowling 6 11 10
REVIEW (Mrs. C. O'Neill) .... Private 5 11 8
HOWRUNOW (£300) (Mr. J. J. Smyth, jun.) .... Owner 5 11 4
FRY FISHER (£200) (Mr. P. J. Casey) Owner a 11 3
ROYAL WAVE (£200) (Mr. P. Coll) Owner a 11 3
SOLIMAN'S RING (£200) (Mr. Jas. Conway, jun.) .... Owner a 11 3
MERRY CHERRY (£200) (Mr. J. A. Farrell) .... Owner 6 11 3
POLISH MAID II. (£200) (Mr. T. Flood) .... Owner a 11 3
SKATONIE (£200) (Col. Scott Moore) Sheehan 6 11 3
EASTWOOD (£200) (Mr. M. Foley) Owner 6 11 3
CALUMNY (£200) (Mr. R. Gorey) J. Kirwan a 11 3
MOUNTAINOUS LADY (£200) (Mr. S. Graham) .... Owner a 11 3
GRACEFUL FLY (£200) (Capt. J. B. Grant) .... Owner a 11 3
FLYING BEN (£200) (Mr. M. J. Hyde) Owner a 11 3
GURRANE COTTAGE (£200) (Mr. M. J. Hyde) .... Owner 6 11 3
ONE FINE DAY (£200) (Mr. P. T. Lyons) .... Owner 6 11 3
BEN ALI (£200) (Mrs. J. McEnery) Private a 11 3
RATHDUBH (£200) (Mr. M. Mullally) Owner a 11 3
VILLAGE BELLE II. (£200) (Mr. M. O'Brien) .... Owner a 11 3
MARQUITA II. (£200) (Mrs. T. R. Tynan) .... Private a 11 3
WAGGIE (£200) (Mrs. M. G. Scott) Scott 6 11 3
DESIGN (£200) (Mr. P. Quinn) Owner a 11 3
CARRAROE (£300) (Mr. T. P. Downes) Owner 5 11 1
GREEK MILLER (£300) (Mr. Jas. Dwyer) .... Owner 5 11 1
SEZ YOU (£200) (Mr. T. J. Cosgrave) Owner 5 10 13
HOPEFUL GIRL (£200) (Mr. G. Ferrall) .... Owner 5 10 13
STEADY GLOW (£200) (Mr. T. Leavy) Owner 5 10 13
ANNOYING (£200) (Mr. R. J. Power) Smith 5 10 13
LADY SERENE (£200) (Sir Walter Nugent) .... Walker 5 10 13
ROY MAGNUS (£200) (Maj. J. G. North-Bomford) .... Owner 4 10 0

Above are declared runners.

10 GRIOSACH. Unplaced with 13-1 to Seventy Six (12-8) yesterday (4m.). Carried 12-2 when winning 1l., 30l. from Clashford II. (12-2) and Merry Cherry (12-0) Fairyhouse 1932 (3m.).

20 LIGHT PLANE. Carried 11-11 when fourth of 7 to Sillogue Prince (11-11) Fairyhouse (4m.). Carried 10-13 when beaten 4l. by Lady Ortho (10-12), with Flying Ben (10-12) 3l. behind in corresponding race last year.

03 SOLIMAN'S RING. Carried 11-5 when beaten 2l., 10l. by Ardanew (11-5) and Corn King (11-5) Fairyhouse (2½m.). Unplaced with 10-0 to Miranda (10-10) Leopardstown April (2m. 175yds. 'chase). Carried 10-9 when beaten 5l. by Princess Mir (12-1) Punchestown last year (3m.).

20 MERRY CHERRY. Carried 12-7 when eighth of 19 to Easter Beauty (12-7) Fairyhouse (3m.). Carried 12-3 when beaten 6l. by Golden Carpet (12-9) Meath Hunt April (2½m.). See Griosach.

30 FLYING BEN. See Light Plane.

13 GREEK MILLER. Carried 11-5 when beaten 50l., ¾l. by Corn King (11-5) and Maid of Kilbrenal (11-5) yesterday (4m.). Carried 11-1 when winning 6l., 10l. from Doryan (11-3) and Minstrel Lad (9-9) Meath Hunt April (3m.).

02 SEZ YOU. Carried 10-9 when beaten 6l. by Star Point (11-0) Fairyhouse (2¼m.).

3.0—THE LA TOUCHE MEMORIAL CUP, a perpetual Challenge Cup, with 400 sovs. added. Second 60 sovs., third 40 sovs. A weight for age steeplechase. 4½ m. Age. st. lb.

MAURICE III. (Mr. P. Anderton) Hanly a 12 7
ROYAL VALENTINE (Mr. L. Ardern) Owner a 12 7
KOROSKO (Mrs. H. D. Beamish) Beamish 6 12 7
MEMORY II. (Mrs. F. Blacker) Keegan 6 12 7
BATTLE DRUM (Mr. J. A. Bredin) Owner a 12 7
THE CRUSADER VI. (Miss U. B. Eadie) Private 6 12 7
SHEILA II. (Miss P. Irvine) ...... Owner a 12 7
LITTLE TOMMY TUCKER (Mr. S. H. Lynch) .... Owner a 12 7
GALLANT PEG (Miss A. Ryan) Hanly a 12 7

BIG FIELDS FOR THE SECOND DAY.

33 DECLARED FOR THE "DOWNSHIRE."

For the second day's racing at Punchestown fields will be exceptionally large. The Conyngham Cup, the principal race on the card, will bring into opposition Tommy Taylor, the winner of the King's Cup at Fairyhouse, and Heartbreak Hill. The latter has not run since the Grand National, and, though she has not previously run over the Punchestown course, it looks as if she has only to steer clear of mishap to win in easy style.

Tote Double on Third and Fifth Races.

Twenty runners have been declared for the Bishopscourt Cup, and for the winner we depend upon Mowall.

If all the thirty-three runners declared for the Downshire Plate go to the post the picking of the winner will not be an easy matter. A group from which the winner may come is Soliman's Ring, Greek Miller, Sez You and Review, and the preference is for Sez You. Gallant Peg or Sir Mac should win the La Touche Memorial Cup, the preference being for the former.

Bachelor's Heart looks the best to stand on for the Ladies' Cup, and Polonius may win the Kildare Hunt Plate. Selections:—

Bishopscourt Cup—**Mowall.**
Downshire Plate—**Sez You.**
La Touche Cup—**Gallant Peg.**
Conyngham Cup—**Heartbreak Hill.**
Ladies' Cup—**Bachelor's Heart.**
Kildare Hunt Plate—**Polonius.**

TOTE DOUBLE.

Gallant Peg and Bachelor's Heart.

RUDDY GOLD (Col. G. W. Stacpoole) Owner a 12 7
BROWN BROTHER (Mr. A. G. C. Webb) Owner 6 12 7
THE WICKLOW STAR (Capt. T. H. Woodhouse) .... Owner a 12 7
SIR MAC (Lady Helen McCalmont) Barry a 12 7
MARKALLAH (Mrs. McMorrough Kavanagh) Private a 12 7
WILDERNESS GEM (Mr. R. J. Mulcahy) Owner a 12 7
ROWLEY MOR (Major J. G. North-Bomford) .... Owner 6 12 7
LACATOI (Lady Nugent) .... Walker 5 12 0

Above are declared runners.

22 MAURICE III. Carried 12-2 when beaten 1½l., 6l. by Monkman (10-9) (disq.) and Notaboy (12-7) Powerstown Park April (3½m. 'chase). See Gallant Peg.

0 ROYAL VALENTINE. Unplaced with 11-10 in company with Marhallagh (11-10) to Alarmist (11-12) Powerstown Park April (2½m. 'chase).

1 KOROSKO. Won at East Down P.-to-P. (3m.) March 18.

00 BATTLE DRUM. Carried 12-4 when fourth of 9 to Tommy Taylor (13-3) Fairyhouse (3m.). Sir Mac (12-2) was behind. See The Wicklow Star.

0 SHEILA II. See Gallant Peg.

03 LITTLE TOMMY TUCKER. Carried 11-11 when beaten 1½l., 3l. by Sillogue Prince (11-11) and Cape St. Vincent (12-7) Fairyhouse (4m.). See Gallant Peg.

30 GALLANT PEG. Carried 9-7 when eleventh of 16 to Red Park (11-5) Fairyhouse (3½m.). Beaten 2l. distance by Bachelor's Heart and Drummond in the Barbour Cup (4m.). Maurice III., Little Tommy Tucker and The Wicklow Star were behind. Sheila II. fell.

00 THE WICKLOW STAR. See Gallant Peg. Carried 11-0 when fourth of 17 to Lady Ortho (10-12) Punchestown (3½m.) last year. Battle Drum (10-12) was sixth.

0 SIR MAC. See Battle Drum.

0 MARKALLAGH. See Royal Valentine.

3.40—CONYNGHAM CUP, value 150 sovs., with 500 sovs. added. Second 75 sovs., third 50 sovs. A weight for age steeplechase. 4 m. Age. st. lb.

RED NELL (Mr. P. Anderton) ... Owner a 12 11
TOMMY TAYLOR (Mr. A. Willis) Walker a 12 11
HEARTBREAK HILL (Mrs. C. S. Bird, jun.) .... Ussher a 12 8
NELL'S SON (Mr. W. P. Hanly) Owner a 12 8
LADY ORTHO (Mr. R. de L. Stedman) Owner a 12 3
WHISPERING HOPE (Mr. M. O'Riordan) Owner a 12 0
RATHAVEN (Mr. R. Cargill) ... Owner a 12 0
NOTABOY (Mr. R. H. Stern) ...... Owner 5 11 8
EILEEN OGE (Lady Helen M'Calmont) Barry 6 11 6
POOR CHANCE (Mr. A. Willis) Dreaper a 11 6
HEZA (Mrs. P. Dunne Cullinan) Cullinan a 11 6
BLARNEY CASTLE (Lord Granard) Walker a 11 6

Above are declared runners.

30 RED NELL. See Blarney Castle. Carried 12-0 when beaten 15l., 4l. by Silver Loch (10-0) and Lady Ortho (10-12) Limerick March (3m. 'chase).

21 TOMMY TAYLOR. Carried 13-3 when winning 6l., 10l. from Bachelor's Heart (12-2) and Rango (12-2) Fairyhouse (3m.). Carried 11-6 when beaten 2l. by Southern Hero (12-3), with Heza (11-6) a bad third, in last year's Conyngham Cup. Rathaven (12-11) was unplaced.

10 HEARTBREAK HILL. Fell at Liverpool. Carried 12-11 when dead-heating with Impudent Barney (12-1) Leopardstown February (3m. 100yds. 'chase). Unplaced with 12-13 to South Louth (11-0) Baldoyle January (3m. 'chase). See Nell's Son.

02 NELL'S SON. Carried 11-5 when beaten 8l. by Brave Edna (9-4) yesterday (3m.). Carried 11-5 when fifth of 16 to Miss Fugitive (11-13) Leopardstown February (2½m. 'chase). Won 2m. 'chase at Limerick December. Carried 11-3 when winning ½l., 2l. from Eileen Oge (10-4) and Heartbreak Hill (12-12) Naas October (3m. 76yds. 'chase).

00 LADY ORTHO. See Blarney Castle and Red Nell. Last year, with 10-12, won Downshire Plate (3½m.), by 4l., 3l. from Light Plane (10-13) and Flying Ben (10-12).

03 WHISPERING HOPE. Carried 10-9 when beaten 3l., 10l. by Middy's Gal (10-10) and Kylemore (10-0) Tramore April (3m. 'chase).

20 RATHAVEN. See Eileen Oge, Heza, and Tommy Taylor.

01 NOTABOY. Carried 12-7 when beaten 1½l. by Monkman (10-9) (disq.) Powerstown April (3½m. 'chase).

03 EILEEN OGE. Carried 10-7 when beaten 4l., ¾l. by Ballymoe (11-12) and Polonius (10-10) Fairyhouse (2¼m.). Rathaven (10-12) was fourth of 9.

20 POOR CHANCE. See Blarney Castle. Carried 11-13 when beaten 4l. by Star Point (10-12) Meath Hunt (2m.).

10 HEZA. See Blarney Castle. Carried 10-2 when winning 4l., bad, from Rathaven (10-12) and Merriway (10-10) Meath Hunt (3m.). See Tommy Taylor.

20 BLARNEY CASTLE. Carried 10-8 when fourth of 16 to Red Park (11-5) Fairyhouse (3½m.). Heza (9-9) was fifth, Nell's Son (11-2) eighth, Poor Chance (9-3) ninth, and Red Nell (10-9) and Lady Ortho (9-12) further behind. Carried 12-0 when beaten short head by Old Tim (11-9) Punchestown last year (3m.).

4.20—LADIES' CUP, value 100 sovs., with 200 sovs. added. Second 30 sovs., third 20 sovs. A weight for age steeplechase. 3 m. Age st. lb.

OH ESCAPADE (Mrs M. D'Arcy) D'Arcy a 12 3
BACHELOR'S HEART (Lady Dumfries) Walker 6 12 3
FLYING ANNE (Miss B. Garahan) Private a 12 3
COUNTESS AILEEN (Mrs. I. Hyde) Hyde a 12 3
TOWZIE TYKE (Miss M. R. S. Laidlaw) Fetherston a 12 3
SIR MAC (Lady Helen McCalmont) Barry a 12 3
CONGRESS (Miss R. Mansfield) ... Private 6 12 3
ROCKET IV. (Mrs. Trumperant) ... Private a 12 3
OXDALE (Mrs. R. de L. Stedman) Stedman 6 12 3
HARE-LAND (Miss A. M. G. Webb) Private 6 12 3
THE SIR (Lady Ainsworth) ...... Private 5 11 7
BEE THE HURST (Miss B. Kearns) Private 5 11 7
SILVER LINNET (Miss Joan Manly) Owner 5 11 7

Above are declared runners.

0 OH ESCAPADE. Carried 11-12 when fourth to Saucy Countess (12-3) in corresponding event last year.

12 BACHELOR'S HEART. Carried 12-2 when beaten 6l. by Tommy Taylor (13-3) Fairyhouse (3m.). Sir Mac (12-0) was unplaced. Won Barbour Cup (4m.) by 2l., distance from Drummond and Gallant Peg.

0 BEE THE HURST. Unplaced with 10-4 to Star Point (10-12) Meath Hunt (2m.).

5.0—KILDARE HUNT PLATE of 199 sovs. Second 30 sovs., third 20 sovs. A handicap steeplechase. 3 m. Age. st. lb.

TOMMY TAYLOR (Mr. A. Willis) (28lb. ex.) .... Walker a 14 6
CORN KING (28lb. ex.) (Mr. J. Hawe) Owner 6 12 11
STAR POINT (Mr. G. Ferrall) (14lb. ex.) Owner a 12 6
IRISH KNIGHT II. (Mrs. A. Wall) Walker a 11 12
SOUTH GREEN (Mr. T. Mallick) Dawson a 11 8
EASTER BEAUTY (Mr. L. King) (14lb. ex.) .... Owner a 11 6
POLONIUS (Mr. W. Jackson) ...... Ashe a 11 4
HEZA (Mrs. P. Dunne Cullinan) (7lb. ex.) Cullinan a 11 4
EILEEN OGE (Lady Helen M'Calmont) Barry 6 11 0
INITIATION (Mr. T. Hyde) ...... Owner a 10 12
MERRIWAY (Capt. T. J. Wilson) Owner a 10 12
POOR CHANCE (Mr. A. Willis) Dreaper a 10 11
ROMAN BOY (Mr. C. Byrne ...... Owner a 10 9
PLAYERS PLEASE (Mr. E. Timmins) Owner 5 10 6
BRAVE EDNA (Mr. L. S. Ward) ... Owner a 10 5
NORTHERN DENNES (Mr. J. Downey) Owner a 10 3
MY DUCHESS (Mr. W. Dwyer) ... Owner a 10 2
TRIGGER TRICKS (Miss T. O'Neill) Private 6 10 2
PHILIPSTOWN (Mr. C. S. Malone) Owner 6 10 0
MULLINAVAT (Mr. G. O'Mara) ... Ashe a 10 0

Above are declared runners.

21 TOMMY TAYLOR. See Conyngham Cup.

11 STAR POINT. Carried 11-0 when winning 6l., same from Sez You (10-9) and Rathfriland (10-4) Fairyhouse (2¼m.). Carried 10-12 when winning 4l., 1l. from Poor Chance (11-12) and Ascetic's Pride (10-12) Meath Hunt (2m.). Philipstown (10-12) was unplaced. See Irish Knight II.

00 IRISH KNIGHT II. Carried 10-0 when sixth of 16 to Red Park (11-5) Fairyhouse (3½m.). Unplaced with 10-13 in company with Star Point (10-12) to the dead-heaters, Heartbreak Hill (12-11) and Impudent Barney (12-1), Leopardstown Feb. (3m. 100yds. 'chase.)

02 POLONIUS. Carried 10-10 when beaten 4l. by Ballymoe (11-12), with Eileen Oge (10-7) ¾l. behind, Fairyhouse (2¼m.). Mullinavat (9-8) was unplaced.

03 EILEEN OGE. See Polonius.

0 INITIATION. Unplaced with 10-12 to Maid of the Wold (10-7) Limerick March (2m. 200yds. 'chase).

03 MERRIWAY. Carried 10-10 when a bad third to Heza (10-2) and Rathaven (10-12) Meath Hunt (3m.).

0 RONAN BOY. Carried 9-9 when fourth of 5 to Heartbreak Hill (12-7) Naas March, 1932 (3m. 76yds. 'chase).

31 EASTER BEAUTY. Carried 12-7 when winning 6l., 30l. from Green Bachelor (12-7) and Ballyboughal (12-0) Fairyhouse (3m.).

33 MY DUCHESS. Carried 11-4 when beaten 20l., 10l. by Tormentor II. (11-9) and March Boy (10-11) Mallow March (3½m. 'chase).

00 TRIGGER TRICKS. Unplaced with 10-2 to Gaelic Game (11-0) Tramore April (1½m. hurdles).

03 PHILIPSTOWN. Carried 12-5 when beaten 3l., same by Flying Falloch (11-5) and Mozone (11-10) yesterday (2m.). See Star Point.

PUNCHESTOWN.
Hot and Cold Luncheons will be served in the Enclosure from 11 a.m. each day.
Caterers:
MRS. LAWLOR & SONS,
NAS NA RIOG HOTEL, NAAS.

NEWMARKET PROGRAMME.

2.0—BARROW TWO-YEAR-OLD SELLING STAKES, with 200 sovs. added. 5 f. st. lb.

SALBRIS (Mr. H. R. Beedle) .... Beedle 8 12
ATHLONE LASS C. (Mrs. R. Cobbald-Sawles) T. Leader 8 12
MESTRE (Lord Derby) .... Lambton 8 12
WELSH WOMAN C. (Lord Glanely) ... Hogg 8 12
POMEGRANATE C. (Mrs. J. C. Lewis) Lewis 8 12
FAST AND FREE (Mr. G. Shakerley) F. Brown 8 12
VAIN DREAM F. (Mr. A. B. Briscoe) Briscoe 8 9
WOBURN PARK (Mr. G. R. Digby) ... Digby 8 9
SPOTLIGHT (Mr. Corlette Glorney) ... Cundell 8 9
DIOPTRON (Mr. Dudley B. Joel) ...... Earl 8 9
ANNA KARENINE (H.H. Aga Khan) Fk. Butters 8 9
KIRSTIE G. (Mr. L. Lysaght) ...... C. Leader 8 9
KANS (Major C. Moss) ...... T. Leader 8 9
SCALTBACK (Mr. E. C. Nolan) ... R. Colling 8 9
ZENART (Mr A. I. Phillips) ...... V. Smyth 8 9
HOLYSTONE F. (Mr. H. Powney) Hugh Powney 8 9
TAMARA (Mr. W. Raphael) ...... G. Sadler 8 9
GLADWOOD (Sir L. Richardson) ... J. Jarvis 8 9
BLANDETTE (Mr. H. W. Simms) F. Leader 8 9
HAINALOE (Major J. B. Walker) H. Leader 8 9

Form.	Probable Starters and Jockeys.		Betting Forecast.
0	SALBRIS	J. Brennan	100/8
00	ATHLONE LASS COLT	R. Dick	100/8
0	POMEGRANATE COLT	A. Wragg	8/1
	WELSH WOMAN COLT	—	100/8
0	WOBURN PARK	J. Childs	100/8
000	SPOTLIGHT	K. Gethin	5/1
	DIOPTRON	C. Elliott	[illegible]
	ANNA KARENINE	M. Beary	[illegible]
	KIRSTIE GELDING	R. Perryman	[illegible]
0	KANS	T. We[illegible]	[illegible]
1	ZENART	[illegible]	7/4
	HOLYSTONE FILLY		100/8
233	GLADWOOD	H. Wragg	5/2
4	BLANDETTE		7/1
0	HAINALOE	H. Jelliss	100/8

2.30—CHIPPENHAM STAKES of 10 sovs. each, p.p., with 300 sovs. added. 1¼ m. Age st. lb.

ORPEN (Sir A. Butt) .... Fk. Butters 5 9 7
TRIMDON (Brig.-Gen. C. Lambton) Lawson a 9 7
BRULETTE (Lord Woolavington) F. Darling 5 9 4
YELLOWSTONE (Mrs. A. James) Lambton 4 9 3
FIRDAUSSI (H.H. Aga Khan) Fk. Butters 4 9 3
CAT O' NINE TAILS (Mrs. J. Carruthers) R. J. Colling 6 9 2
FOXHUNTER (Mr. Ed. Jarvis) J. Jarvis 4 8 12
LIMELIGHT (His Majesty) ... W. Jarvis 4 8 12
TAJ KASRA (H.H. Aga Khan) Fk. Butters 4 8 12
SILVERMERE (Mrs. C. Rich) W. Nightingall 4 8 12
TRUNCHEON (Mr. F. Horlock) Whitaker 6 8 11
MANNAMEAD (Lord Astor) ...... Lawson 4 8 7
SANKATE (Sir E. Findlay) ...... Persse 4 8 7
CHINA KING (Mr. A. J. Smith) ... Gilbert 4 8 7

Form.	Probable Starters and Jockeys.		Betting Forecast.
041	ORPEN	R. Perryman	3/1
211	BRULETTE	Gordon Richards	11/4
111	MANNAMEAD	R. Dick	evens

TO-DAY'S SELECTIONS.

Barrow T.Y.O. Stakes—**Zenart.**
Chippenham Stakes—**Brulette.**
Two Thousand Guineas—**Felicitation.**
Wilbraham Stakes—**St. Mary Abbots f.** (nap)
Bretby Handicap—**Pharacre.**
Somersham Stakes—**Statuesque.**

TO-DAY'S DOUBLE.

St. Mary Abbots filly and Statuesque.

3.15—TWO THOUSAND GUINEAS STAKES 100 sovs. each, h. f., with 2,000 guineas added, for entire colts and fillies, foaled in 1930. 1 m. st. lb.

(SEE PROBABLE RUNNERS AND JOCKEYS.)

4.0—WILBRAHAM STAKES of 10 sovs. each, with 200 sovs. added. Two-year-old fillies. 5 f. st. lb.

MAZURKA (Mr. F. Darling) ...... F. Darling 9 1
HASTY THOUGHT (Lord Abergavenny) Whitaker 8 8
MAYRIAN F. (Sir Abe Bailey) ...... R. Day 8 8
ST. MARY ABBOTS F. (Mr. J. Cannon) N. Cannon 8 8
SWINEY F. (Mrs. C. Beatty) ... H. Fergusson 8 8
BODY-LINE (Mr. R. J. Colling) R. J. Colling 8 8
ELETTRA (Mr. J. C. Denison-Pender) Cottrill 8 8
FINES HERBES (Lord Derby) ...... Lambton 8 8
KILMENY F. (Sir R. Garton) ...... Walters 8 8
FLAMING ABBESS (Mr. J. U. Gaskell) Darling 8 8
JENNIE DEANS F. (Lord Glanely) ... Hogg 8 8
PHYLLIS DARE F. (Lord Glanely) ... Hogg 8 8
KNOCKERS (Mr. P. Gribble) .... Briscoe 8 8
MAID OF ESSEX (Mr. R. C. Jones) C. Leader 8 8
FALOUDEH (H.H. Aga Khan) ... Fk. Butters 8 8
MOTI BIBI (H.H. Aga Khan) ... Fk. Butters 8 8
ALIMONY F. (Mr. H. T. Mills) ... S. Darling 8 8
PERSUASION F. (Mr. R. Rank) ... J. Jarvis 8 8
HELIO (Mr. A. de Rothschild) ...... Watson 8 8
POKER (Mr. J. de Rothschild) ...... F. Pratt 8 8
FLEETING ABBESS (Sir V. Sassoon) B. Jarvis 8 8
HUBRIS (Sir H. de Trafford) ... B. Rochfort 8 8
SILVER SYLPH (Capt. Wills) Fred Butters 8 8

Form.	Probable Starters and Jockeys.		Betting Forecast.
1	MAZURKA	Gordon Richards	6/4
	SWINEY FILLY	J. Collins	100/7
0	ST. MARY ABBOTS FILLY	R. Jones	4/1
0	BODY LINE	A. Wragg	100/7
	KILMENY FILLY	H. Jelliss	100/7
	FLAMING ABBESS	—	100/7
0	JENNIE DEANS FILLY or PHYLLIS DARE FILLY	S. Donoghue	6/1
3	MAID OF ESSEX		8/1
	MOTI BIBI	M. Beary	100/7
	ALIMONY	S. Wragg	100/7
	PERSUASION	H. Wragg	100/7
00	HELIO	Perryman	10/1
	POKER	G. Bezant	100/7
	HUBRIS	J. Childs	100/7
	SILVER SYLPH	F. Rickaby	100/7

4.30—BRETBY HANDICAP, a sweepstake, with 200 sovs. added. 6 f. Age st. lb.

GRINDLETON (10lb. ex.) (Mr. Sharples) Cundell 5 9 13
SORRENTO (Mr. D. M. Gant) ... P. Lowe 4 9 7
CRUMPETS (Mr. J. Matthews) ...... Kirk 4 9 6
WINALONE (Mr. Crossman) ... R. Adams 4 9 2
LARGITION (Sir A. Butt) ... Fk. Butters 4 9 1
BERRYDALE (Lord Woolavington) F. Darling 5 8 10
STRANIERO (Mr. W. Seaward) ... Winter 4 8 9
EYES FRONT (Mr. J. Downing ... Vasey 6 8 8
PADDINGTON (Lord Glanely) ... Hogg 4 8 7
PHARACRE (Capt. A. Wills) Fred. Butters 4 8 6
COLDSTREAM (Lord Glanely) ... Hogg 5 8 5
RED LADY (Miss D. Paget) ...... Briscoe 3 8 5
TOM TIT III. (Mrs. V. Sainsbury) Holland 5 8 4
SOLDIER (Mr. C. L. Mackean) A. J. Blake 3 8 4
STAG LANE (Maj. Rickman) T. Waugh 3 8 3
HAT GUARD (Maj. H. Lyons) ... Sneyd 4 7 13
WILD MEADOW (Lt.-Col. Menzies) Persse 5 7 13
AMOYA (Mr. P. Gribble) ...... Briscoe 5 7 12
VAIN BACHELOR (Mr. E. White) ... Earl 5 7 12
EAGLERAY (Mr. W. Webster) ... Hobbs 5 7 12
MILTONA (Mr. D. Nicoll) ...... Hobbs 3 7 11
WINDOLITE (Dow. Lady Penrhyn) D-Pennant 3 7 10
SO-FAR (Mrs. Hartigan) ... M. Hartigan 4 7 9
CARPET SLIPPER (Mr. E. Harmsworth) Fk. Butters 3 7 8
INVERCANNIE (Mr. A. Basset) ... Persse 3 7 7
BEN (Mrs. G. Robinson) ...... Briscoe 3 7 7
ENTREAT (Mr. J. M. Clayton) ... Cottrill 3 7 6
HER HIGHNESS (Mr. J. Murphy) Kirk 4 7 5
STRELA (Lt.-Col. Carruthers) R. J. Colling 3 7 5
TONESK (Mrs. C. Rich) ... R. J. Colling 3 7 4
PRINCE GEORGE (Mr. D-Pender) Cottrill 4 7 4
LITTLE WYVIS (Mr. Sedgwick) H. Smyth 3 7 3
HOLY GRAIL (Miss M. Sheriffe) Beatty 3 7 2
COPT (Mr. J. S. Austen) ... C. Waugh 3 7 1
CHINCHERA (Mr. M. Field) B-Rochfort 3 7 0
DARING KISS (Mr. Manasseh) ... Beedle 3 7 0

Form.	Probable Starters and Jockeys.		Betting Forecast.
202	STRANIERO	R. A. Jones	4/1
144	PADDINGTON	—	10/1
033	PHARACRE	—	5/1
120	COLDSTREAM	—	100/6
302	RED LADY	J. Marshall	100/6
004	TOM TIT III	H. or S. Wragg	8/1
221	SOLDIER	M. Wing	100/6
000	HAT GUARD	E. Smith	100/6
000	WILD MEADOW	F. Fox	100/6
000	VAIN BACHELOR	—	7/1
402	EAGLERAY	Gordon Richards	11/2
000	MILTONA	J. Hine	100/6
021	WINDOLITE	C. Buckham	10/1
003	INVERCANNIE	—	8/1
400	ENTREAT	G. Nicoll	100/6
000	HER HIGHNESS	C. Richards	100/8
200	STRELA	P. Evans	100/6
020	TONESK	C. Jellis	100/6
032	HOLY GRAIL	—	100/8
300	COPT	—	100/6
000	DARING KISS	W. Rickaby	100/6

5.0—SOMERSHAM STAKES of 6 sovs. each, with 200 sovs. added. 7 f. Age st. lb.

WILD MEADOW (Lt.-Col Menzies) Persse 5 9 9
ASTRONOMER (Mr. J. P. Hornung) B. Jarvis 4 9 4
BRIGHT SPARK (Mrs. H. E. Lyons) Earl 4 8 3
STENOGRAPHER (Mrs. Stubig) D. Pennant 3 8 0
BEACON HILL (Lord Durham) Lambton 3 7 7
OWERS (Mrs. A. James) .... Lambton 3 7 7
EARLSTON (Sir V. Sassoon) ...... Lawson 3 7 7
THERMIDOR (Mr. H. G. Blagrave) Blagrave 3 7 7
BORDER-LAND (Capt. Wills) Fred Butters 3 7 7
MON BEGUIN (Capt. Ahern) ...... Digby 3 7 4
LOOK ALIVE (Lt.-Col. Charteris) B. Rochfort 3 7 4
STATUESQUE (Lord Ellesmere) F. Darling 3 7 4
MISTRATEMA (Mr. J. Farr) ... S. Darling 3 7 4
ITSABOY (Mr. C. Leader) ...... C. Leader 3 7 7

Form.	Probable Starters and Jockeys.		Betting Forecast.
000	WILD MEADOW	—	100/8
000	ASTRONOMER	T. Lowrey	8/1
002	BRIGHT SPARK	Gordon Richards	11/4
0	EARLSTON	S. Donoghue	10/1
020	BORDER-LAND	J. Sirett	100/8
303	MON BEGUIN	J. Dines	6/1
32	STATUESQUE	C. Richards	3/1

SELECTIONS FOR NEWMARKET MEETING.

PAPER	2.0 RACE.	2.30 RACE.	3.15 RACE.	4.0 RACE.	4.30 RACE.	5.0 RACE.
Irish Times	Zenart.	Brulette.	Felicitation.	St. Mary Abbots filly.*	Pharacre.	Statuesque.
Galtee More	—	Limelight.	Manitoba.	Mazurka.	—	—
S. Life & Sportsman	Blandette; Zenart, place.	Mannamead.	Manitoba; Harinero, place.	Mazurka.	Straniero; Pharacre, place.	Earlston.
Man on the Spot	Zenart.	Mannamead.	Manitoba; Harinero, Statesman, places.	Mazurka.	Pharacre.*	Statuesque.
Daily Sketch	Zenart.	Limelight.	Statesman.*	Mazurka.	Pharacre.	Statuesque.
Star	Zenart; Scaltback, place.	Mannamead; Limelight, place.	Manitoba; Young Lover, place.	Mazurka.*	Pharacre; Straniero, place.	Statuesque; Mistratema, place.
Evening News	Zenart.*	Brulette.	Young Lover.	Mazurka.*	Straniero.	Statuesque.
Evening Standard	Blandette.	Brulette.	Lochiel.	St. Mary Abbots filly.	Invercannie.	Statuesque.

GOSSIP FROM THE COURSE.

MANITOBA THE CHOICE.

FOX-EARTH CARRIES THE ROYAL COLOURS TO SUCCESS.

From Our Travelling Correspondent.

NEWMARKET, Tuesday Night.

It would be pleasant to be able to budget for a 20 to 1 winner of the Two Thousand Guineas to-morrow. That on Monday next would bring a certain yield of £100 for our "fiver"; but backing long-priced winners is not a specialised art, like collecting income tax.

I think that the considerable amount of rain which has fallen during the last two days makes the Guineas more open than it appeared before. There will be no reason for any acceptor remaining out of the field on account of hard going; for it certainly will not be hard here to-morrow. Indeed, should there be another downpour of rain here to-night it will be the other way.

It is generally best, I think, in connection with the Two Thousand Guineas to go back to the old idea, which the older trainers firmly believe in, and that was to accept the best colt of the previous season as the likely winner of the first classic race of the current year. That simplifies our task here; for Manitoba was the best colt of last year, and, as he has wintered well and done well there is nothing to lead us to believe that he may not do as well against the others as he did last season.

NOT TOO SOFT.

I do not think that the ground will be too soft for him or that any of the others will have any marked advantage over him in this respect.

It will be the biggest field for the race that we have seen for some years, and he will need a certain amount of luck, but he has that good initial speed which should enable him to make his own luck. If he is any way well drawn I cannot imagine that Gordon Richards can be crowded out on a colt like Manitoba.

Of Mr. Lambton's lot I prefer Scarlet Tiger to Colorow and Highlander, although Colorow seems to go better in the market, and none of Frank Butters's batch seem to be ready. Light Sussex, a Yorkshire candidate, ran well in the Craven Stakes, but he hardly seems to be class enough. It is not unlikely that the chief danger to Manitoba may come from the French colt Rodosto, a son of Epinard, who has been moving exceptionally well since he arrived here, and had some good form in France to his credit last season.

It is a small point in favour of Manitoba that his jockey, Gordon Richards, is riding in such great form. He was on the last four winners this afternoon—Fox-Earth, Coup de Lyon, Charity Lass and Muscatel—and on each he was seen at his best; for on Coup de Lyon he beat H. Wragg by a head, on Charity Lass he won by a short head, while on Muscatel he slipped his field from the gate and made all the running.

NO STANDARDISED STYLE.

One of the secrets of Richards's success is that he has no standardised style. He has enough imagination to cope with the different circumstances in every race and adapt himself to them. Thus, when riding Coup de Lyon for Lord Howard de Walden in the Hastings Stakes, he made his effort in the dip and shot out ahead of Powder Boy.

Harry Wragg, who has only one method—the waiting race and the long run—delayed his effort on Bloater until they were coming up the hill, and was beaten a head on Lord Rosebery's gelding.

On the King's colt, Fox-Earth, in the Thurlow Handicap, Richards again came away in the dip from the leader, Dictum, and then held off Truncheon to win by three-parts of a length. His Majesty was not present to see the success of his colt, who started favourite. Old Burnside just missed a place this time.

HIS THIRD APPRENTICE PLATE.

Last of the Dandies won his third apprentice plate of the season when he beat Borgia by a length in the first event of the afternoon. He was an even money chance, so the day started well.

Tiffin's little daughter, Merenda, was almost an even money chance in the First Spring T.Y.O. Stakes, in which she was beaten a head and five lengths by Lord Glanely's colt by Manna out of Lady Nairne and Campanula. Merenda made the running until they were coming up the hill, but she could not give the weight away. Lord Glanely bought the winner as a yearling for 510 guineas.

Distance was a slightly better favourite than Charity Lass for the Risby Three-Year-Old, but she was again beaten narrowly, Richards on Charity Lass getting up to short head her on the post.

Muscatel was the second winner of the afternoon for Manna, the Beckhampton colt, who belongs to Mrs. Harry Morris, being an easy winner by two lengths from Egret, who was the fourth second in the afternoon trained by Jack Jarvis.

SELECTIONS.

To-morrow's race for the Guineas I have already suggested, will be won by another of the produce of Manna, MANITOBA, with Rodosto as the danger.

The Chippenham Stakes may be won by LIMELIGHT, and the Wilbraham Stakes by MAZURKA

Galtee More.

THE GUINEAS' PROBLEM.

FELICITATION FANCIED FOR TO-DAY'S BIG EVENT.

It must be a number of years since the Two Thousand Guineas provided such a difficult problem for backers as it does this year. Last season we were chiefly concerned with one horse, Orwell, but this time at least a dozen of the starters come well into calculations.

Not the least puzzling problem is provided by F. Darling's entries—Manitoba, Lochiel, and Titian. The first-named, who was assessed as our best two-year-old colt in the Free Handicap, has been made favourite in the anta-post betting, but both Lochiel and Titian have plenty of runners.

Very little was seen of either Lochiel or Titian as two-year-olds, but both made successful appearances as three-year-olds at the Craven meeting here. Lochiel, who won the Craven Stakes, may be said to have put up the most spectacular performance, as he won in a canter, but, at the same time, I was very much impressed with Titian. He beat a couple of useful horses in Interlace and Colorow, and I came to the conclusion that he was likely to make more improvement than Lochiel.

Nevertheless, of the trio I prefer the claims of Manitoba, who was in the top class as a juvenile. He has wintered well, and, except for a slight mishap over a month ago, has been able to do all that was asked of him on the training ground.

Duller's Statesman is strongly fancied, even though this will be only his second appearance on a racecourse. His first was at Hurst Park last November, where he beat Apple Time and Coup de Lyon. If that form is to be taken on its face value, Statesman must be one of the best colts in training, and he is one to keep on the right side.

Frank Butters will send Mainwood, Young Lover, Gino, and Felicitation to the post. Of them I shall be most concerned with Young Lover and Felicitation. The first-named, who showed to advantage in the Free Handicap, is said to have made a lot of progress since, but I am inclined to think that the stable's best might be Felicitation.

Felicitation, who is owned by the Aga Khan, was sired by one of the easiest winners of this race, Colorado, and he showed last season that he had inherited his sire's ability to a high degree. One of his best performances last season was given on this course when he ran Manitoba to threequarters of a length at level weight, Manitoba being subsequently disqualified.

The French challenger, Rodosto is very highly spoken of, and is one of the best three-year-olds on the Continent. His chance must largely be taken on trust, but as our second season horses are up to the average I shall leave him out.

Harinero won the Greenham Plate, a race which Orwell won last season; and another I like is Scarlet Tiger, who may be the pick of Lambton's entries. Melfort and Interlace are worthy of note, but I shall select

FELICITATION,

preferring **Statesman** and **Manitoba** of the others.

The Chippenham Stakes has cut up badly, but with Orpen, Brulette and Mannamead in opposition we should see a keen contest. I am told that Lawson has got Mannamead at his best, but, even so, I expect

BRULETTE

to win. She put up a great performance when beating Brown Jack and Ut Majeur in the Goodwood Cup last year, and must be one of the best stayers in training.

Orpen, who only victory last year was gained at Ascot, has done a good preparation, but I expect Mannamead to prove second best to Brulette.

PROBABLE FIELD AND FORM FOR FIRST OF THE CLASSICS.

HARINERO, b. c., by Blandford—Athasi (Mr. W. Barnett) (R. C. Dawson) ...... P. Beasley
MADAGASCAR, b. c., by Blandford—Madawaska (Lord Carnarvon) (R. C. Dawson, B. Carslake
YOUNG LOVER, br. c., by Son-in-Law—Tryst (Sir A. Butt) (Frank Butters) R. Perryman
KING SALMON, b. c., by Salmon-Trout—Malva (Sir C. Owen) (O. Bell) ...... H. Wragg
RAYMOND, b. c., by Gainsborough—Nipisiquit (Sir A. Bailey) (J. Lawson) ... G. Nicoll
INTERLACE, b. c., by Hurry On—Straitlace (Mr. E. Esmond) (J. Jarvis) ...... E. Smith
PANAMA, b. c., by Colorado—Bongrace (Lord Rosebery) (J. Jarvis) .... W. Nevett
FELICITATION, b. c., by Colorado—Felicita (H.H. Aga Khan) (Frank Butters) M. Beary
GINO, gr. c., by Tetratema—Teresina (H.H. Aga Khan) (Frank Butters) .... C. Elliott
SCARLET TIGER, b. c., by Colorado—Trilogy (Lord Durham) (G. Lambton), A. Wragg
HIGHLANDER, ch. c., by Coronach—Scapa Flow (Lord Derby) (G. Lambton) ... W. Wells
LIGHT SUSSEX, b. c., by Galloper Light—Wyandotte (Major C. Behrens) (C. Elsey) ...... J. Taylor
BREAFFY, b. c., by Buchan—Polly Flinders (Sir W. Portal) (M. Hartigan) ... C. Richards
LOCHIEL, b. c., by Coronach—Una Cameron (Mr. J. A. Dewar) (F. Darling) ...... R. Dick
MANITOBA, b. c., by Manna—Berystede (Lord Woolavington) (F. Darling), G. Richards
MELFORT, b. c., by Colorado—Caltha (Mr. G. Drummond) (F. Hartigan) .... F. Lane
SOLAR BOY, b. c., by Solario—Najmi (Sir F. Eley) (F. Templeman) .... F. Fox
STATESMAN, br. c., by Blandford—Dail (Mr. V. Emmanuel) (G. Duller) .... J. Childs
TUPPENCE, b. c., by Spion Kop—Waffles (Miss D. Paget) (A. Briscoe) ...... J. Marshall
COLOROW, ch. c., by Colorado—Picardel (Mrs. A. James) (G. Lambton) .... T. Weston
THE KEEN, ch. c., by Coronach—Grand Polly (Sir B. Sheffield) (W. Higgs) .... P. Donoghue
BRUNSWICK, b. c., by Hurstwood—Eton Wick (Mr. S. Tattersall) (J. Lawson) .... R. A. Jones
MARCH TOR, b. c., by Warden of the Marches—Field Day (Mr. G. Hands) (A. Saxby) .... F. Herbert
FRANZ HALS, ch. c., by Gainsborough—Needle Eye (Count McCormack) (Ireland) ...... T. Burns
MANNERING, b. c., by Manna—Zareba (Lt.-Col. Giles Loder) (V. Gilpin) .... J. Canty
RODOSTO, ch. c., by Epinard—Ramondie (Princesse de Faucigny-Lucinge) (France) R. Brethes
MAINWOOD, b. c., by Solario—Quarter Deck (Mr. A. Berry) (Frank Butters) ...... C. Dickens
RESTORMEL, ch. c., by Diomedes—La France (Mr. A. Basset) (Persse) .... —
TITIAN, ch. c., by Solario—Golden Araby (Lord Ellesmere) (F. Darling) ...... S. Donoghue

(Each to carry 9st.)

PROBABLE BETTING.

4 to 1 agst. Manitoba, 8 to 1 Statesman, 10 to 1 Colorow, 100 to 8 each Harinero, Scarlet Tiger, and Young Lover; 100 to 7 each Lochiel and Rodosto; 100 to 6 Felicitation, 20 to 1 each Titian, Mannering, and Interlace; 25 to 1 each Light Sussex and Madagascar; 33 to 1 any other.

FORM OF THE HORSES.

001—HARINERO. Carried 8-5 when winning 2l., short head, from RESTORMEL (8-3) and The Abbot (8-6), Newbury, March 31 (1m.).

220—RESTORMEL. See Titian and Harinero.

313—LIGHT SUSSEX. See Lochiel.

041—TITIAN. Carried 8-7 when winning 3l., 3l., from INTERLACE (8-6) and COLOROW (8-2), with RESTORMEL (8-1) 5th of 11, Newmarket, April 5 Mother's Boy (8-10), Liverpool, March 24 (1m.).

103—COLOROW. See Titian.

02—PANAMA. See Interlace.

031—LOCHIEL. Carried 8-5 when winning 3l., 1l., from Corona-Corona (8-6) and LIGHT SUSSEX (9-3), Newmarket, April 6 (1m.).

00—MAINWOOD. Carried 9-6 when 4th of 5 to Myrobella (9-6), Newmarket, April 5 (5f.).

130—YOUNG LOVER. See King Salmon.

033—MADAGASCAR. Carried 8-2 when beaten 5l. by dead-heaters The Abbot (8-2) and Jim Thomas (9-0), Epsom, April 20 (1m. 110yds.).

004—KING SALMON. Carried 8-4 when 4th to Cotoneaster (6-10), with MANNERING (8-9) 6th, FELICITATION (9-0), YOUNG LOVER (8-11), MELFORT (8-10), MARCH TOR (8-4), HIGHLANDER (7-1), and GINO (8-6) in rear, Newmarket, April 6th (7f.).

030—BREAFFY. Carried 8-6 when 6th of 7 to Una (7-3), Lingfield, April 7 (1m.).

000—HIGHLANDER. See King Salmon.

100—MELFORT. See King Salmon and Gino.

422—SCARLET TIGER. Carried 9-4 when beaten 1l. by Blue Boy (8-5), Newmarket Oct. (6f.).

000—SOLAR BOY. See Raymond.

104—MARCH TOR. Carried 9-4 when 4th of 10 to Roumeli (8-4), Birmingham, April 18 (1m.).

110—GINO. See King Salmon. Carried 8-3 when winning ½l., head, from RESTORMEL (8-3) and Chatelaine (8-0), with MELFORT (9-6) and TUPPENCE (8-4) in rear, Kempton, Oct. 8 (6f.).

010—RODOSTO. Carried 8-11 when 4th of 9 to Pantalon (8-11), Bois de Boulogne, Oct. 16 (1m.). Carried 8-11 when winning 1l., ½l., from Tomislav (8-11) and Rosch Haschana (8-11), Le Tremblay, Oct. 1 (7f.).

140—FELICITATION. See King Salmon. Carried 9-0 when beaten ¾l. by MANITOBA (9-0) (disq.), with SCARLET TIGER (9-0) head away, and MANNERING (9-0) placed 3rd, Newmarket, Oct. 13 (6f.).

030—MANNERING. See King Salmon and Felicitation.

03—FRANZ HALS. See Manitoba.

400—TUPPENCE. See Gino.

032—RAYMOND. Carried 7-12 when beaten 2l. by Thrapston (8-10), with SOLAR BOY (9-0) 8th of 9, Liverpool, March 23 (1m.).

032—THE KEEN. Carried 8-12 when beaten 1l. by Borgia (8-9), Nottingham, April 10 (1m. 3f.).

1—STATESMAN. Carried 8-5 when winning 2l., 1l., from Apple Time (8-9) and Coup de Lyon (8-12), Hurst, Nov. 5 (6f.).

403—BRUNSWICK. Carried 8-1 when beaten head, 1l., by The Blue Boy (8-11) and Cinnabar (9-0), Sandown, April 22 (1m.).

211—MANITOBA. See Felicitation. Carried 9-0 when winning 5l., 3l., from Tavern (9-0) and Hyperion (9-0), Newmarket Sept. (5f.). Carried 9-3 when beaten 3l. by Moti Begum (8-2), with FRANZ HALS (8-5) neck away 3rd, Goodwood, July 25 (6f.).

NATIONAL
ATHLETIC
CARNIVAL
AGLOW
IN MAY.

NEWMARKET NOTES.

COLOROW THE BEST FOR THE GUINEAS.

NEWMARKET, *Tuesday.*

WE shall supply twelve runners for the Two Thousand Guineas. If there are no fresh arrangements made, Frank Butters will saddle Felicitation, Gino, Mainwood and Young Lover, and of this quartette I have most liking for the last named. I also prefer him to Panama, Interlace and Frans Hals. Tuppence requires plenty of work and races before he will be seen at his best. The forward running of Mannering at our last fixture did not escape my observation, and he has since done well in his gallops. I am prepared to see him gain a place.

The Hon. George Lambton had to ease Scarlet Tiger in his work, and he has not been given such a good preparation as Colorow. The latter will strip in much better condition than when he ran third to Titian at the Craven fixture.

The French colt, Rodosto, has done well since he has been here, and good judges of French form think highly of his chance. He is a clean-limbed, good-actioned colt, and will be suited by the Rowley Mile. He is sure to run well, but I intend to make

COLOROW*

my win and place selection.

A good field will be seen out for the Barrow Selling Stakes. Gladwood and

TAMARA

are the pick of ours, and the latter should win.

St. Mary Abbots filly was disqualified at our last fixture, and Maid of Essex was considered unlucky in her race. I expect them to fight out the issue of the Wilbraham Stakes and lean to

ST. MARY ABBOTS FILLY.

I do not think we saw the best of

STAG LANE

at Sandown Park, and give him another chance in the Bretby Handicap.

For the Somersham Stakes I take

MISTRATEMA (next best)

as our best.

Count, the French trainer, this morning sent his Guineas colt, Rodosto, with Kwasind, a good seven-furlong spin.

Frank Butters stripped his One Thousand Guineas filly, Una, and gave her a good seven-furlong spin with Taj Ud Din, and she will be a fighting factor on Friday.

W. Jarvis stripped Limelight (J. Childs) and gave him a good mile and a quarter gallop with Craig Park, and he will be very difficult to beat for the March Stakes on Thursday. J. Childs also rode Alexander in a similiar spin with Foxy, and he is making improvement with each gallop he is given.

J. Jarvis gave his Victoria Cup candidate, Wraxhall, with Wyvern, a good stripped gallop over seven furlongs. Wraxhall escapes a penalty for his Kempton Park success, but in a previous gallop Wyvern had much the best of the spin.

Captain Boyd-Rochfort gave Sir Walter Raleigh a good stripped seven-furlong spin, Flying Spear II. bringing him along the first five furlongs. Brown Betty had Look Alive and Border Ballad for companions in a good six-furlong spin, in which she moved well, as did Eclair in a similar spin with Galapas.

N. Cannon gave Quick March, with Golden Pomona, a good stripped mile spin, and if a 7st. 3lb. pilot can do the first-named justice he will be difficult to beat for the Brinkley Handicap here on Friday.

B. Jarvis gave Typhonic (Donoghue), Nemi, Solfatara (Lowrey) and Paper Money a good-pace gallop over one mile, and the first-named will have adherents in the One Thousand Guineas.

The Hon. G. Lambton's Scarlet Tiger, Prickett, Highlander, Guiscard and Beacon Hill galloped sharply five furlongs. Colorow, looking well, cantered the same distance.

C. Leader gave Hill Cat, with Royal Progeny, a striding mile and a quarter spin.

NEWMARKET RESULTS.

2.0—**APPRENTICE PLATE** of 150 sovs. 1¼m.
Mr. J. V. Rank's br. h. LAST OF THE DANDIES, by D'Orsay—Bill and Coo, 6, 8-5 ....P. Chapman 1
Lord Rosebery's BORGIA, 3, 6-7...F. Sadgrove 2
Mrs. A. James's JUNIOR COUNSEL, 6, 8-5 D. Lawton 3

Also ran—Manner (J. Morton), Irish Rose II. (F. Howard), Minimax (G. Stephens), Millibet (P. Lawrence), Careless Nun (Speirs). Off 2.4. (Winner trained by W. Payne.)

Betting—Evens LAST OF THE DANDIES, 7 to 1 each agst. Millibet and Borgia, 8 to 1 each Junior Counsel and Manner, 20 to 1 any other.

Tote (2/-)—Win, 3/9; places, 2/3, 2/9, 3/-.

Won by a length; two lengths. Minimax was fourth and Careless Nun last.

2.30—**FIRST SPRING T.Y.O. STAKES** of 15 sovs. each, with 200 sovs. added. 5f.
Lord Glanely's LADY NAIRNE C. by Manna, 8-9 ....A. Wragg 1
Sir G. Bullough's CAMPANULA, 8-6..H. Wragg 2
Lord Ellesmere's MERENDA, 9-2...G. Richards 3

Also ran:—French Kiss f. (F. Fox), Grock (G. Nicoll), Sparklet c. (B. Carslake), Ramazan (M. Beary), Boozer's Gloom (S. Donoghue), Polymodo (R. A. Jones), Do Bid (R. Perryman), Bannlaw (T. Weston), Jungle Queen (F. Rickaby). Off 2.34. (Winner trained by Hogg.)

Betting—21 to 20 agst. Merenda, 6 to 1 Bannlaw, 7 to 1 LADY NAIRN C., 8 to 1 Polymodo, 10 to 1 French Kiss filly, 100 to 9 each Jungle Queen and Boozer's Gloom, 20 to 1 any other.

Tote (2/-)—Win, 52/3; places, 7/6, 11/3, 2/9.

Won by a head; two lengths. Jungle Queen was fourth and Sparklet colt last.

3.0—**THURLOW HANDICAP**, a sweepstakes of 5 sovs. each, with 300 sovs. added. 1¼ m.
His Majesty's br. c. FOXEARTH, by Foxlaw—Wireless, 4, 8-0........Gordon Richards 1
Mr. F. W. Horlock's TRUNCHEON, 6, 9-11 M. Beary 2
Lady B. Smith's DICTUM, 5, 8-1........F. Fox 3

Also ran:—Chorist (F. Rickaby), Tippets (S. Donoghue), Sandals (P. Beasley), Timber (C. Richards), Burnside (J. Sirett), Iownaputter (T. Weston), Massai (E. Smith), Sanguinolo (J. Dines). Off 3.5. (Winner trained by W. Jarvis.)

Betting—4 to 1 agst. FOXEARTH, 6 to 1 Truncheon, 13 to 2 Chorist, 7 to 1 Timber, 8 to 1 Massai, 10 to 1 each Burnside, Tippets and Dictum, 100 to 8 Iownaputter, 20 to 1 any other.

Tote (2/-)—Win, 10/6; places, 3/9, 5/-, 6/-.

Won by three-quarters of a length; one length and a half. Burnside was fourth and Chorist last.

3.30—**HASTINGS STAKES** of 15 sovs. each, with 400 sovs. added. Three years old. 1¼ m.
Lord H. de Walden's ch. c. COUP DE LYON, by Winalot—Sundry, 9-5 ......Gordon Richards 1
Lord Rosebery's BLOATER, 8-11......H. Wragg 2
Mr. A. De Rothschild's POWDER BOY, 8-11 R. Perryman 3

Also ran:—Roumeli (J. Childs), Shrewton (M. Beary), Angelico (S. Donoghue), Jesmond Dene (T. Weston), Tommy Mac (F. Fox), Criss Cross (R. Dick). Off 3.37. (Winner trained by D. Waugh.)

Betting—5 to 2 agst. COUP DE LYON, 5 to 1 Roumeli, 11 to 2 each Powder Boy and Criss Cross, 13 to 2 Bloater, 100 to 8 Shrewton, 20 to 1 any other.

Tote (2/-)—Win, 5/9; places, 3/-, 4/-, 3/3.

Won by a head; three-quarters of a length. Roumeli was fourth and Tommy Mac Last.

4.0—**RISBY THREE-YEAR-OLD HANDICAP** (a sweepstake), with 200 sovs. added. 7f.
Mr. E. W. Hogg's br. f. CHARITY LASS, by Torclore—Let Live, 8-0 ....G. Richards 1
Mr. G. R. Sadler's DISTANCE, 6-13 W. Rickaby 2
M. M. Calmann's FOL AMOUR, 7-12 ...F. Fox 3

Also ran—Ground Swell (H. Graves), Picquet (J. Childs), Princess Hazel (R. Perryman), True Briton (A. Wragg), Kiss Me Quick (T. Weston), Outside Car (S. Donoghue), Hands Off (F. Black), Lady's Man (C. Buckham), Solano (E. Smith), Double Irish (W. Cureton), Arapahoe (K. Gethin), Miss Dewar (J. Sirett), Sailor Bill (C. Richards), Lament (F. Hunter). Off 4.7. (Winner trained by Beedle.)

Betting—9 to 2 agst. Distance, 5 to 1 CHARITY LASS, 11 to 2 each Kiss Me Quick and Fol Amour, 10 to 1 each Picquet and Ground Swell 100 to 8 Outside Car, 100 to 7 Lady's Man, 20 to 1 any other.

Tote (2/-)—Win, 12/3; places 3/9, 2/9, 4/6.

Won by a short head; a length. Solano was fourth and Double Irish last.

4.30—**MAIDEN TWO-YEAR-OLD STAKES** of 6 sovs. each, with 200 sovs. added. 5f.
Mrs. H. E. Morriss's b. c. MUSCATEL, by Manna—Marquita, 8-12 ....G. Richards 1
Sir L. Philipps's EGRET, 8-9 ....H. Wragg 2
Mr. Z. Michalinos's PELORUS, 8-9 ......R. Dick 3

Also ran—Mock Modesty (R. Perryman), Jacksonville (J. Canty), Blank (J. Childs), Listening Ears (S. Donoghue), Mr. Standfast (S. Wragg), Pleasure Cruise (T. Lowrey), Sublime Prince (J. Marshall), Flaminius (C. Elliott), Spinifex (F. Rickaby), John James (F. Fox), Patrimony (C. Dowdall), Santa Fe (R. A. Jones), Elettra (H. Graves), On With The Dance (A. Wragg), Gallipoli filly (C. Richards), Manhu (P. Beasley), Lady of Venice gelding (M. Beary), Jeruel (T. Swales), Tondeleyo filly (P. Donoghue), Blandette (T. Weston), Sanchance (H. Jelliss), Farival (B. Carslake). Off 4.38. (Winner trained by F. Darling.)

Betting—2 to 1 agst. MUSCATEL, 5 to 1 Egret, 7 to 1 Manhu, 10 to 1 Pelorus, 100 to 8 Flaminius, 100 to 7 Farival, 20 to 1 each John James and Elettra, 33 to 1 any other.

Tote (2/-)—Win, 6/-; places 2/9, 3/-, 3/9.

Won by two lengths; one and a half lengths. Gallipoli filly was fourth and Tondeleyo filly last.

TOTALISATOR DAILY DOUBLE (10/- stake)—Fox-Earth and Charity. Dividend £20 3/-. Pool £918. Forty-one winning tickets.

SPECIAL SELECTIONS.

Daily Sketch Double — Statesman and Mazurka.

WORK AT THE CURRAGH.

The work yesterday was not of a particularly noteworthy character, and most of our teams did only cantering work over various distances.

SELECTIONS FOR PUNCHESTOWN.
Bishopscourt Cup—COURAGEOUS MAID.
Downshire Plate—SEZ YOU or SOLIMAN'S RING.
La Touche Memorial Cup—ROWLEY MOR.
Conyngham Cup—RED NELL.
Ladies' Cup—BACHELOR'S HEART or TOWZIE TYKE.
Kildare Hunt Plate—POLONIUS.

OFFICIAL SCRATCHINGS.

Two Thousand Guineas Stakes, Newmarket—Blue Grass, at 11.15 a.m. yesterday.

Gold Cup, Ascot—Macaroni II., at 9 a.m. yesterday.

Culford Stakes, Newmarket—Sun God.

Falmouth Stakes Newmarket Second July Meeting—Friar's Belle.

Bretby Handicap, Newmarket—Whin and Decadence II.

May Stakes, Newmarket—Blue Car.

Denston Claiming and Selling Plate, Newmarket—Provence Rose.

Red Rose Stakes, Manchester—Guniew.

Birdforth Maiden Plate, Thirsk—Hurstina.

Thirsk engagements — Comprehension, Rock Garden and High Hill.

Sunningdale Plate, Kempton Park—Revelry.

Palace Selling Plate, Hurst Park—Pillar of Fire.

Cardinal Selling Plate, Hurst Park—Nile Maiden.

Durham Plate, Hurst Park—Yamato Ryu.

Three-Mile Handicap Steeplechase, Uttoxeter—Brienz and Delancige.

British Dominion Two Years Old Plate, Sandown—Nun's Chorus.

Tarporley Steeplechase—Kileash Hill.

Land of Plums Steeplechase, Pershore—Battle Array.

Yorkshire Cup—Cavendo.

Kempton Park May Auction Plate—Worthy Down.

Birlingham Steeplechase, Pershore—Cheviotdale.

All engagements in Mr. J. M. Clayton's name—Papilla filly.

All engagements, except selling races—Figurative and Solar Barn.

Chester engagements—Diligent.

All engagements this year—Parlother, Prize Poem, Redsocks, Harem and Quickthorn.

All engagements—Duncton, Boomlet (dead), Erisetta (dead) and Merrymaking filly.

COLWALL RESULTS.

2.0—**NEWENT HANDICAP HURDLE RACE** of 70 sovs. 2 m.
Mr. C. C. Williams's b. m. SWANLAKE BAY, by Passer—Pretty Allow 6, 12-7 W Speck 1
Mr. T. R. Rimell's SOUTHAM, 6, 10.13 T. Rimell 2

Off 2.2 (Winner trained by D. Harrison.)

Betting—4 to 1 on SWANLAKE BAY.

Tote (2/-)—Win, 2/9.

Won by six lengths.

2.30—**CROOME SELLING HANDICAP HURDLE RACE** of 70 sovs. 2¼m.
Mrs Goldsmith's br. g. BUSY BEE, by Hapsburg—Lawrenny Lass, a, 10-13 F. Gurney 1
Mrs. D. Jackson's MASTER POACHER, a, 10-5 E. C. Brown 2
Mrs. Rutland's GLEN OF IMAAL, a, 11-0 Mr. R. Rutland 3

Also ran—Young Middleton (J. Hamey), Tetric (R. Fawcett), Vizlama (C. Beechener), Ballykinler (Mr. G. Wood), Wait And See (W. Parvin), Erasion (L. Nye), Matasha (J. Brown). Off 2.33. (Winner trained by Hurt.

Betting—5 to 2 agst. Master Poacher, 9 to 2 BUSY BEE, 5 to 1 Glen of Imaal, 6 to 1 Tetric, 10 to 1 each Young Middleton and Ballykinler, 100 to 6 any other.

Tote (2/-)—Win, 15/3; places 3/6, 2/9, 2/9.

Won by six lengths; eight lengths. Ballykinler fell.

3.0—**MALVERN WELLS MAIDEN HURDLE RACE** of 70 sovs. 2 m.
Brigadier-General C. R. P. Winser's b. g. OLIJACO, by Jacobi—Olizy, 5, 11-3 Mr. A. Corbett 1
Colonel M. Lindsay's SCRAMBLED, 5, 11-3 A. Price 2
Mr. B. H. Wood's JAWBREAKER, 6, 11-3 J. Hamey 3

Also ran—Faster (E. C. Brown) Off 3.2. (Winner trained by Winser.)

Betting—5 to 4 on Jawbreaker, 6 to 4 agst. OLIJACO, 10 to 1 Scrambled, 100 to 7 Faster.

Tote (2/-)—Win, 9/-.

Won by five lengths; two lengths.

3.30—**MATHON NOVICES' SELLING STEEPLECHASE** of 70 sovs. 2m.
Mr. G. A. Burton's b. g. CHIMPANZEE, by Lomond—Monaleen, a, 12-0........J. Ward 1
Mr. S. W. Maundrell's POLIGAR, a, 11-2 Mr. G. Russell 2
Mr. W. C. Edwards's RATHKEEVAN, 6, 11-2 F. Maxwell 3

Also ran:—Began (W. Parvin), Coolcash (J. Hamey). Off 3.33. (Winner trained by Dutton.)

Betting—7 to 4 agst. Began, 3 to 1 CHIMPANZEE, 4 to 1 Coolcash, 9 to 2 Rathkeevan, 100 to 8 Poligar.

Tote (2/-)—Win, 7/6; places, 4/6, 11-9.

Won by ten lengths; a bad third.

4.0—**EASTNOR HUNTERS' STEEPLECHASE** 70 sovs. 3 m.
Major H. P. Rushton's gr g. GATE BOOK, by Book—Flood Gate, a, 12-9 Capt. Prior Palmer 1
Mr. V. F. Scull's NIGGER MINSTREL III., a, 12-9 Mr. G. Russell 2
Mr. Leo Partridge's LEWES, a, 12-9 Mr. R. Corbett 3

Also ran:—Juanita (Owner), Moorefield III. (Mr. S. Maundrell). Off 4.2. (Winner trained by Rushton.)

Betting—11 to 10 agst. Lewes, 9 to 4 GATE BOOK, 8 to 1 Nigger Minstrel III., 10 to 1 Moorefield III., 100 to 7 Juanita.

Tote (2/-)—Win, 10/-; places, 4/6, 5/-.

Won by five lengths; same.

4.30—**COLWALL PARK HANDICAP STEEPLECHASE** of 70 sovs. 2m.
Mr. W. P. Doyle's b. g. BATTLE ARRAY, by Battle Axe—Rae, a, 10-0.........G. Wilson 1
Mr. G. P. Shakerley's DONNYBROOK, 6, 11-10 W. Parvin 2
Mr. W. T. Ancil's CONSEQUENCE, a, 10-0 C. Ancil 3

Also ran:—Sunbronze (E Foster), Bluesand (A. Price), Mythologist (J. Farrell), Martian (J. Hamey), Togaro (K. Piggott), Bedguard (F. Gurney). Off 4.33. (Winner trained by Whiting.)

Betting—9 to 4 agst. Maritan, 7 to 2 Donnybrook, 6 to 1 each BATTLE ARRAY, Bluesand, and Consequence; 8 to 1 Togaro, 100 to 6 any other.

Tote (2/-)—Win, 20/-; places, 4/9, 4/9, 4/-.

Won by ten lengths; two lengths.

TOTALISATOR DAILY DOUBLE (10/- stake)—Olijaco and Gate Book—Dividend £16 13/-; pool, £37 0/9; two winning tickets.

GREYHOUND RACING.

GREAT FINISH FOR HURDLE RACE.

SINGING SNAKE ADDS TO HIS SUCCESSES.

SINGING SNAKE followed up recent successes by winning the Leinster Plate at Harold's Cross Park last night rather easily from Birdhill Flier, who showed in front in the early stages. Good Style, favourably drawn, beat a more fancied candidate, Bucharest, in the Munster Plate, while Court Line had too much finishing pace for his opponents in the Sprint. An exciting finish for the Metropolitan Hurdle found White Socks just getting up in the last stride to beat Loughville by a short head, with Gladly Sailing a similar distance away third. Details:—

ULSTER PLATE—Mrs. D. Ryan's bd. d. TOPS AUDACITY (3) (Audacity — Coming Swallow), 4 to 1, 1; Dr. M. Cooney's COMING CHECK (5), 7 to 1, 2; Mr. J. J. Healy's HOLLOWAY (4), 2 to 1, 3. Also ran—Hard Blade (6), 4 to 1; Glanna Boy (1), evens; Golden Gale (2), 5 to 1. One and a half lengths; three lengths. 31.27 secs.

METROPOLITAN HURDLE—Mr. P. Lynam's bd. d. WHITE SOCKS (4) (Rover Ben—Boyne Fairy), 6 to 4, 1; Mr. D. O'Laghlen's LOUGHVILLE (1), 7 to 2, 2; Mrs. A. O'Keeffe's GLADLY SAILING (3), evens, 3. A short head; same. 32.35 secs.

LEINSTER PLATE—Mr. P. T. Allen's f. d. SINGING SNAKE (2) (Rathganly—Emily Dear), 3 to 2, 1; Mr. B. Kelly's BIRDHILL FLIER (4), 2 to 1, 2; Mr. J. Behan's BEAUTY GUIDE (6), 5 to 1, 3. Also ran—London Fog (5), 4 to 1; Fair Nottie (3), 7 to 1; Mettie Hand (1), 7 to 1. Three lengths; a head. 30.95 secs.

MUNSTER PLATE (330 yards)—Mr. D. C. Dennehy's bd. w. d. GOOD STYLE (1) (Beaded Dick—Fancy's Flight), 4 to 1, 1; Mrs. A. O'Keeffe's BUCHAREST (2), 2 to 1, 2; Mr. J. White's COOLEY BROWN (4), 3 to 1, 3. Also ran—White Rover (6), 100 to 8; Raheenagh Laddie (5), 4 to 1; Pride of Rathwire (3), 3 to 1. Two lengths; half a length. 32.23 secs.

MIDLAND HURDLE—Mr. T. A. Parkin's bd. d. WALTZING DICK (4) (Beaded Dick—Waltz the Hall), 5 to 2 on, 1; Mr. J. Bayfield's HEARTY FELLOW (1), 4 to 1 agst., 2; Mr. T. J. Fogarty's VOL FRIGETTA (3), 6 to 1, 3. Also ran—Watch the Turn (6), 8 to 1. A distance; three lengths. 32.95 secs.

SPRINT FLAT (330 yards)—Mr. T. Duffy's w. f. d. COURT LINE (1) (Border Line—Court Dove), 5 to 4, 1; Mr. P. Murphy's MICK THE NAILER (3), 2 to 1, 2; Mr. J. Walsh's KERRY BLAZER (4), 3 to 1, 3. Also ran—Palladino (2), 4 to 1. One length; three lengths. 19.15 secs.

LIFFEY PLATE—Mr. P. Bagnall's bd. d. ELLETTA (4) (Comrade Kerin — Lottie), 7 to 2 agst., 1; Mr. J. Clynes's COMPACT (5), 5 to 4 on, 2; Mr. M. D'Arcy's DAINTY DILL (3), 6 to 1, 3. Also ran—Wily Cutlet (1), 2 to 1. Six lengths; half a length. 31.48 secs.

SHELBOURNE PARK—TO-NIGHT.

8.30—**DUBLIN STAKE** (525 yards)—Avonbeg, Granite Stone, Jolly Borden, Has It Come To This, Ruthless Jem, Bersley Chief, Bottle Stake, Brass Wire.

8.50—**CELTIC HURDLE** (525 yards)—Ballyknin, Rock Arrow, War Field, Harmony Bird, Still Faster, Long Lad.

9.5—**CLONMEL STAKE** (525 yards)—Gallant Soldier, Knight of Knockreagh, Seaside Rattler, Joyful Rebel, Tiger Tom, Higher Heart, Mount Melleray, Swift Heard.

9.20—**SHELBOURNE STAKE** (525 yards)—Mr. Moon, New Fashion, Coming Brigade, Rogue's Moon, Never Brag, Humane Killer, Taukie.

9.35—**CLOUNANNA STAKE** (525 yards)—Great Triumph, Halflong, Gaughan's Bridge, Soft Repose, Morris Warrior, Lustre Well, Token, Bottle Rock.

9.50—**SHELBOURNE HURDLE** (525 yards)—Bewinged, Cutlet's Fiancee, Fearless Fawn, Shore's Victory, What About Me, Cutlet's Doonane.

10.5—**CITY PLATE** (525 yards)—Gormla, Deel Rambler, Keerie's Darling, Mauretania II., Solid Flapper, Whitefield Rose, Eastern Speed, Real Romance.

CORK—TO-NIGHT.

FERMOY STAKE—Lady Beff, Ballyphehane, Lass, Sally Dear, Lady Friend, Morrioghan, Belle of Ross. Substitutes—Fairy's Double, Miss Elizabeth.

COVE HURDLE (550 yards)—Merry Flicker, Bronze Witch, Dainty Colleen, Flying Johnny. Substitutes—U.C., Brian Wave.

SOUTHERN STAKES (550 yards)—Silvery Sail, Hound of Banba, Keep Tight, Enchanted Gambler, Good Tonic, Rocks Pride. Substitutes—Castle Road, Moving Post.

BALLINCOLLIG STAKES (525 yards)—Dusty Crown, Higgs, Lady Lustre, Juicy Steak, Lackabawn, Rattler, Brindled Broffis. Substitutes—Moll's Second, Barnawe Boy.

MALLOW HURDLE, 525 yards—Sez I, Coming, Hornhill, Red Fox. Substitutes—Reversal, Kilcrenagh.

BLARNEY STAKES (525 yards)—Knockmore Joint, Lackabawn King, Gipsy King, Kilabbey, Adventurous Youth, Blarney Boy. Substitutes—Inniscarra Waters, Fortenus.

TRALEE—TO-NIGHT.

550 Yards—Jerry's Worry, Big or Small, Joker Reel, Bas Obann, Kilrover Lad, Iron Danity. Substitutes—Panesfort, Bottle Him Now.

550 Yards—Brookliawn, Onyx, Mick the Minor, Leam Cross, Honoured Guide, Minnie's Beak, Clever Marble. Substitutes—Border Hawk, Kiwi Queen.

525 Yards Hurdle—Gloun Wubble, Count Camelio, Ballinagare, Surl's Bark. Substitutes—Senator, Mantua.

Challenge Race—Puck's Pride v. Tormented Ned.

550 Yards—Miss Noah, Kerry Sprinter, Meg Egg, Dive In, Dainty Hero, Gentle Boy. Substitutes—Panesfort, Renagrass Boy.

550 Yards—Jugadhur, Deerpark Dinger, Dooneen Boy, Nick the Greek, Square Inch, Chairman. Substitutes—French Maid, Kiwi Queen.

550 Yards—Tall Front, Willow Wing, Renagrass Lass, Beaded Eagle, Butler's Eagle, Liscahane Rover.

MULLINGAR RESULTS.

Lenadoon (5/1), What's Mine (6/4 on), Malaney (4/1), Bunty's Ruby (evens), Light Rain (8/1), Our Chum (4/1), Roly's Pet (3/1).

CRICKET.

CRAWLEY'S BIG HITTING.

The opening match of importance in the West Indies tour was seriously interrupted yesterday at Pelsham, where cricket was confined to 65 minutes. Mr. T. G. Scott won the toss and gained the privilege of batting on a wicket dead after rains, and scored 77 runs for the loss of two wickets. A. M. Crawley gave a fine display of hard hitting, getting two sixes and a four in one over off Achong. Score:—

T. G. SCOTT'S XI.—First Innings—A. M. Crawley not out, 46; G. D. Kemp-Welch l.b.w. b Griffith 3; L. W. Hone run out, 16; Bowley (E.) not out, 9; extras, 5. Total (for 2 wickets), 77.

GOLF.

THE BARTON SHIELD FOURSOMES.

HERMITAGE BEATEN ON THE LAST GREEN.

BY OUR GOLF CORRESPONDENT.

WINNERS of the Leinster Section of the Irish Senior Cup competition, Portmarnock are also finalists for the Barton Shield, and will play Dublin University to-morrow evening at Dollymount. In two splendidly contested matches yesterday Portmarnock beat Hermitage by two holes, but Trinity won from the Clontarf team, weakened by the absence of P. T. Ryan, by nine holes.

The wind coming in strongly from the sea was rather disconcerting to the "inlanders." As a matter of fact, it was a factor in the success of Portmarnock, especially on the homeward nine, and from one down at the turn W. J. Gill and his partner went into a lead of two holes at the fourteenth.

R. Dwyer and P. J. M'Kenna played the steadier golf out. It was a beautiful pitch from the sandhills to the right of the eighth by Gill that prevented them winning that hole, but they took the ninth and tenth in the regulation figures. The eleventh was the turning point. There both M'Kenna and Dwyer drove out of bounds, and they also lost the twelfth, Dwyer pulling his tee shot. Placing a long drive nicely, Driver left Gill with a good line for the 13th green, and he played the stroke splendidly with the wood to get home; Hermitage, to the right off the second, losing it to a 4. Dwyer and M'Kenna recovered a hole at the 15th with a perfect 4, but were, perhaps, a little fortunate to square with a 4 at the 16th, where M'Kenna had to play an extremely difficult pitch from very wide on the right, but the chipping of the Portmarnock men was very weak.

Hermitage required three putts at the critical 17th, which they ought to have won in 4, and two glorious woods by Driver and Gill getting them on the home green, they won it with a 4, the others being out of it when Dwyer discovered new territory from a badly-cut drive, *albeit* he played a powerful brassey to reach the green in three.

Charles Carroll and H. E. Bell had also a fine match with F. J. Cooper and J. D. Woods, in which all four holed some long putts. Two up at the seventh, Portmarnock were brought back to all square at the 10th, Woods holing a lengthy one for a 3 there, but a stout putt for 4 at the 11th by Bell gave his side the lead. Another good putt by Bell at the 15th won it in 4, and Hermitage were two down, but Portmarnock needed three on the 16th green. They left the 17th all square, and Hermitage, playing the homehole indifferently, lost it and the match.

The golf in the first match, between Trinity and Clontarf, was excellent, W. J. Armstrong and A. H. Butler having a 75 for their two holes win, with 3 putts at the 9th, 13th and 18th, against 79 by T. A. Healy and M. Knightly. Armstrong played by far the best golf of the evening, but the opposition held their own to the turn. On the way back, however, the wind told against the Clontarf players, who lost the 12th, 14th, 15th and 17th, and the match by two holes. D. E. Batchen and M. E. Harvey completely outplayed M. "Black" and J. Pierce in the other match.

Portmarnock.	Holes	Hermitage.	Holes
J. Driver and W. Gill	1	R. Dwyer and P. M'Kenna	0
Charles Carroll and H. E. Bell	1	F. Cooper and J. D. Woods	0
	2		0
Dublin University.		Clontarf.	
W. B. Armstrong and A. Butler	4	T. A. Healy and M. Knightly	0
D. E. Batchen and M. E. Harvey	9	M. "Black" and J. Pierce	0
	13		0

ENGLISH AMATEUR TITLE.

J. DE FOREST BEATEN BY W. SUTTON.

Yorkshire's chief hope in the English Amateur Close Championship went out yesterday at Ganton when J. A. Stout, the captain of the Ganton club, was beaten on the last green by J. Leslie Esplen, the young Essex amateur who earlier had beaten Leonard Crawley. Stout was not the only star to fall. John de Forest, the amateur champion, lost to William Sutton, an ex-English and Irish champion, by 4 and 3, and A. S. Bradshaw, last year's runner-up, was beaten at the twenty-second hole in the second round by T. J. Thirsk.

Stout, after being all square with two to play, cut each of his last two drives, and the gorse and the bunkers brought about his downfall.

Eric Fiddian, the holder, won his way into the fourth round at the expense of E. Le Couteur, another Midlander. The Brothers Rex and Lister Hartley were among the successful of the day, and the latter did five consecutive holes in sixteen strokes against Eric Bowen. S. E. Banks, of Sheffield, was three under fours in beating E. R. Tipple by 5 and 4, but the most striking feat was by the twenty-one years old Alan Newey. He did sixteen holes in 58 strokes to win from H. S. Roper. The accuracy of some of the golf was the more noticeable in view of the fact that at the height of the rainstorm casual water was on many of the greens, and holes were won, lost and halved in figures sometimes approaching the fantastic.

DRAW FOR THE JUNIOR CUP.

The Junior Cup (Leinster) competition will begin at Dun Laoghaire on May 1st, and will extend to Saturday May 6th. The draw is:—

First Round (May 1st)—5.0, University College v. Hermitage; 5.20, Killiney v. Milltown; 5.40, St. Anne's v. Woodbrook.

Second Round (May 2nd)—5.0, Skerries v. Howth; 5.20, Clontarf v. Bray; 5.40, Elm Park v. Sutton; 6.0, Dublin University v. winner of U.C.D. v. Hermitage.

Wednesday, May 3—5.0, winner of Killiney and Milltown v. winner of St. Anne's and Woodbrook; 5.20, Malahide v. Castle; 5.40, Grange v. Portmarnock; 6.0, Dun Laoghaire v. Royal Dublin.

Third round on May 4th, semi-finals May 5th, final May 6th.

THE LADIES' MEETING AT MILLTOWN.

The Leinster Cup meeting of the Dublin Executive of the Irish Ladies' Golf Union will be held to-morrow and Friday at Milltown, where the Scratch and Duggan Cups and other prizes will be played for. Play will commence at 10 o'clock, and competitors will start at 5-minute intervals.

The draw for the cups is:—Miss Sherlock v. Miss Mrs. Kidd v. Mrs. Hall, Miss Sherlock v. Miss Birmingham, Miss Reddington v. Mrs. Cashel, Mrs. Beatty v. Mrs. Griffin, Miss Pentony v. Miss N. Oulton, Miss Moore v. Mrs. Todd, Mrs. Madill v. Miss Murdock, Miss Gilden v. Miss Blake, Miss FitzGibbon v. Mrs. Babington, Mrs. O'Reilly v. Mrs. Solomons, Miss D. Oulton v. Mrs. Huet, Mrs. Yeates v. Mrs. Burke, Mrs. Ireland v. Miss Hanlon, Miss McInally v. Mrs. Rose, Mrs. Sharpe v. Miss Harte, Miss Butler v. Mrs. Power, Miss J. Nolan v. Miss M. Birmingham, Miss M. Donnellon v. Mrs. J. Smyth, Miss J. Mooney v. Miss Meares, Mrs. McGrath v. Mrs. McInally, Miss P. Bowe v. Miss P. Leonard, Mrs. H. Brown v. Mrs. Colgan, Mrs. Jackson v. Miss S. Kelly, Miss K. Kehoe v. Miss G. Mahon, Miss V. Mahony v. Mrs. Messervy, Mrs. T. V. Murphy v. Mrs. Williams, Miss M. Leonard v. Miss Donnellon.

CLUB NOTICES AND REPORTS.

CASTLE.

Next Saturday—Open Singles (Dr. David Jackson Memorial Cup)—Best nett and gross prizes.

Ladies' Branch.—Draw for Victory Cup:—Mrs. Carroll v. Miss Hutchinson, Mrs. Whitehead v. Mrs. McKeown, Mrs. Lee Cole v. Miss Cunningham, Mrs. McAllister v. Miss Gow, Mrs. Sinton v. Mrs. Jas. Dowling, Mrs. Norton v. Mrs. Moylan, Mrs. Gorman v. Mrs. O'Donnell, Miss Royston v. Miss Fletcher. Best nett—Mrs. McAllister, 33, 79; best gross—Mrs. McKeown, 91. May 3rd—Prize presented by Mr. E. W. Howe, eclectic; choose opponents.

SKERRIES.

Saturday next—Mixed foursomes, sweepstakes, 18 holes, strokes.

DONABATE.

Ladies' Branch.—President's Cup—The following qualified, and are drawn as follows:—Miss Jones v. Mrs. Reid, Mrs. Mullally v. Mrs. Woakes, Miss McClure v. Mrs. Herlihy, Mrs. Glass v. Mrs. McAleese. Saturday next—Eclectic competition. Prize presented by Mrs. Brennan. First nine holes. Draw at 3 p.m.

DUNDALK.

Messrs. Weir's prize—1st, Miss May Hamill; 2nd, Miss Chatterton.

WOODBROOK.

To-day—Wednesday Cup, postponed from April 19th.

MALAHIDE.

Monthly Cup—C. O'Shea, 1 down; D. Lyne, 2 down. Saturday next—Mixed foursomes. Entries close on Friday night, when draw will be made.

NEWLANDS.

Ladies' Branch.—To-day—Miss Doyle's prize. First draw 3.30.

ROYAL DUBLIN.

To-day—Dollymount spoon, strokes. Entries for the Ashbourne Cup (Saturday) close to-morrow (Thursday).

ENNISCORTHY.

Singles—Enniscorthy 8, Waterford 7, two matches halved. Fourball—Enniscorthy 1, Waterford 6, one match halved.

ELM PARK.

Barton Cup (v. Killiney)—At Killiney; P. A. Ryan and P. Kelly, A. F. Hall and J. B. "Dunlop," M. H. Maher and B. J. Murray. At Elm Park: D. M. Callaghan and G. Gilligan, J. G. Thornhill and B. H. Hayden.

KILLINEY.

Barton Cup team:—At Elm Park: T. Mulhall and J. M. Mitchell, J. Turner Huggard and V. O'Dwyer. At home: G. N. Murphy and D. Tyson, R. Ross Todd and J. Carey, J. Arling and V. A. Carroll.

Next Saturday—Nutgrove Challenge Cup, qualifying round. First eight in each class to qualify. Ladies' Branch.—Medal—Class I.: Mrs. Fry (16), 5 down. Class II.: Mrs. McIntyre (35), 2 down. Challenge cup draw:—Miss Miller v. Miss Plunket, Mrs. Smith v. Mrs. Knapp, Miss Kearney v. Mrs. Grimm, Mrs. Walker v. Miss Tyson, Miss Sterling v. Miss O'Flanagan, Mrs. Daly v. Mrs. Fry, Miss Tedcastle v. Mrs. McIntyre, Miss Armstrong v. Miss Mather, Miss Twigg v. Mrs. Alexander. Byes into second round—Mrs. Maunsell, Miss Dalton, Miss Holloway, Miss Sheridan, Miss Ross, Mrs. Riddick. First round to be played on Friday, April 28th, at 11 o'clock, unless otherwise arranged. Strandbrook Cup final—Mrs. Smith (19) beat Mrs Knapp (15), 1 up.

MILLTOWN.

Ladies' Branch—May 1—Semi-open Scotch foursomes v. bogey; draws 10.30, 2, 2.15, 2.30 and 3 for those who cannot play early. Two members may not play together. May 8—Prize presented by the lady captain (Mrs. J. St. J. Pike), 18 holes, stroke—First twelve in each class to qualify and play off.

DUN LAOGHAIRE.

St. Patrick's Cup—Final (36 holes)—Winner, P. Roddy; runner-up, C. T. Stewart.

RAILWAY AND STEAM PACKET G.S.

The competition for the cup presented by Lord Inverclyde was played over the Castle course on Monday, when out of 20 entrants the best cards returned were:—P. Kennedy (15), 71; R. Beattie (5), 72; D. C. Ferguson (12), 73; W. McCoubrey (20), 73; T. Nicoll (18), 74; J. McLachlan (21), 75.

GAELIC GAMES.

A SMART TEAM FROM ULSTER.

HOWTH'S BID FOR SENIOR CHAMPIONSHIP.

(BY PAT O.)

LAST year's results taught us to expect a smart team from the North for the College final, but few people were prepared for the rapid attack, perfect fielding, accurate kicking, and stone-wall defence of the green-jerseyed students from the colleges of Armagh, Monaghan, Fermanagh, Antrim, and Tyrone. They combined like a club team, showing the dash of Kerry and the finesse of Kildare. Later we learned that many of their teachers hail from the football counties of the South and West.

MUNSTER OVERWHELMED.

Against them Munster had a lighter team, mainly drawn from Tralee, Killarney, and North Cork secondary schools. They had won a hard game against a wide Leinster selection, but were snowed-under by the collected, resolute football of the sturdy Ulster men. Leanon, Campbell, and McDonald, who are playing senior inter-county, were too strong for Munster's second line, and the Killarney crack forward, O'Sullivan, never had an opening. McAlinden, son of the well-known Belfast sportsman, was never in trouble, clearing all shots in comfort, whilst Smith and Crilly, outside him, controlled every Southern raid. The final was disappointing in the sense that Ulster needed a far stronger team to extend them. On Sunday's form they would beat a combined team of the other three provinces.

Though Kilkenny's touring team had a close call from Clare and Sligo were extended by Leitrim in the Western League, all inter-county matches turned out as anticipated. Cork hurlers romped home against Kerry in Tralee, but the fact that O'Keeffe (Carrigtwohill), who is Cork's likely goalkeeper in the coming championships, was beaten four times in the hour, caused some uneasiness to Leeside selectors. The Kenneally pair have developed into high-grade scorers, and the St. Finnbarr wing forward has put on considerable weight since last year. The newcomers pleased critics, but Cork have a stiff proposition in the semi-final when they meet the winners of the Limerick-Clare game.

DUBLIN CHAMPIONSHIPS.

Croke Park held a big crowd on Sunday evening when the senior championships advanced an important stage. On the rainswept pitch Garda were altogether too strong for Civil Service. It was a mediocre exhibition. McEnerney was a tower of strength in Garda's defence, and Power's speed opened the way for scores. The football game between St. Joseph's and St. Lawrence's held interest from start to finish. Tackling was too keen to allow pretty foot or hand work to develop, but the ball swung about from goal to goal with fine freedom.

The Howth men were bent on business all the time. Kane and Molloy on either wing swung in grand centres, Dixon was a cool finisher, and the power of McLaughlin and Langton through the centre kept the game in Joseph's territory. Indeed the League leaders were lucky to be so close up at half-time (1-4 to 1-2). St. Joseph's played far better football on changing over. With seven minutes to go the teams were level, but the more robust men from the coast finished strongly to notch two late points, and the right to meet Garda's powerful side in the semi-final.

With Geraldines meeting University College next Sunday the football championship is in an interesting stage, though many good judges believe that last Sunday's game points to a Howth success for the first time.

NEXT SUNDAY'S GAME.

Next Sunday's hurling tie between Young Irelands (holders) and University College promises another close game. As holders of the Fitzgibbon Cup, the Terenure team are more than hopeful. Young Irelands did not please their followers through the League, and their backs need strengthening, but in front they are faster than any local side. If Hogan, Flanagan, Bresnihan and Walsh hold the champions' front line, Darcy, Costelloe and Co. will raise flags freely. The return of Treacy to Young Ireland midfield may prove the decisive factor in an attractive game.

ASSOCIATION FOOTBALL.

DUNDALK LOSE TWO GOALS LEAD.

SHELBOURNE FORWARDS MISS CHANCES.

SHELBOURNE........ 3 DUNDALK........ 3

At Shelbourne Park last evening, the scorers were Weston, Diamond and McConnell, for Shelbourne, and Patton and Carroll (2) for Dundalk.

Shelbourne were rather fortunate to gain a second chance by drawing with the holders in the first round of the President's Cup, despite the fact that they had rather the better of matters on the general run of the play. Their forwards were poor in the first half, otherwise they would have had a comfortable lead at the interval; for their defence was good, while their half backs provided many good scoring openings had the forwards been quick enough to turn them to account. Carroll and Weston on the wings were clever, but the inside men finished poorly, Diamond in particular being at fault on several occasions.

Dundalk, though lacking the same cleverness as Shelbourne in midfield, were more dangerous around goal, but when Patton, after half an hour, offset an early score from Weston by getting the equaliser, the holders scarcely deserved to be on level terms. Both teams had a goal disallowed before half-time.

Two goals, from Carroll, placed Dundalk in a seemingly safe position, with only twenty minutes to go but Diamond got a second for Shelbourne, who equalised two minutes from time, as the result of a strong ground shot by McConnell.

Shelbourne—Soutar; Wilson, Byrne, McDaid, Greene, Holmes; Carroll, Horan, Diamond, McConnell, Weston.

Dundalk—Lewis; Clarke, McDiarmid; Nelson, Duffy, Johnston, Carroll, Patton, Smith, McCourt, Barke.

CYCLING.

TO-NIGHT'S TIME TRIAL.

The City and Suburban C.C. are holding a 1,000 metres scratch club time trial this evening at 8 o'clock. Twenty-two riders have entered, and will be despatched in the following order at 2-minute intervals:1, J. Leavy; 2, T. Hynes; 3, T. C. Moran; 4, L. McNulty; 5, G. Murray; 6, J. C. Duff; 7, N. Christie; 8, C. Moore; 9, T. McMullen; 10, P. J. Fynes; 11, O. Simmonson; 12, D. P. Troy; 13, M. Sands; 14, J. Nash; 15, P. E. Grey; 16, E. A. Brooks; 17, J. W. Shaw; 18, M. J. Rooney; 19, G. McGrath; 20, J. G. Kiernan; 21, F. Keogh; 22, E. Farrell. Racing section meet touring section at Gough Statue at 7.30 p.m. sharp.

HUNTING APPOINTMENTS.

THE MEATH.

April.	Meet.	Hour.
Thursday, 27th	Drumcondra	11.30

To finish the season.

One Thousand Guineas.

Joe Canty will ride Eclair in the One Thousand Guineas on Friday, and J. Taylor will have the mount on Lady's Lace. Bipearl has arrived from France for the race.

MAN CHARGED WITH ARSON.

"INQUIRIES WILL TAKE WEEKS".

BIG SUM SAID TO BE INVOLVED.

IN the Dublin District Court yesterday, before Mr. Hannan, Henry Coleman, of 13 Charlotte street, described as a scientific engineer, was charged with having on the night of the 29th or the morning of 30th January last

"feloniously set fire to the premises, stock, fittings, machinery and two motor cars" in the premises, 22 Charlotte street, his own property, with intent to defraud, and that he did attempt to defraud the New Ireland Insurance Co., of Dawson street, with whom he had the premises, stock, etc., insured for £20,800, and that he claimed that amount from the company.

Mr. J. Nolan-Whelan (instructed by Mr. D. H. Charles) appeared for Coleman.

Detective Sergeant John Lynch said that, since the fire on 30th January, he had been engaged in inquiries, and on Friday last he saw the accused man at the Detective Office in the Castle. Having told Coleman that he was inquiring into transactions relating to motor cars alleged to have been destroyed in the fire, Coleman made a statement.

In this he said he started business in 1922 at 22 Charlotte street. He purchased the premises for £525, and he carried on the business there of electrical engineer. About three years ago he (Coleman) purchased an Alfa Romeo motor car from a London dealer, but he was not sure about the price he paid for it.

Sergeant Lynch continued that Coleman first said he paid £400 for the Alfa Romeo, but, on reading over the statement, crossed out that figure. When asked by witness if he had any place of business now or any store, Coleman said he had not. Witness reminded him about a transaction with the British Houston Electric Company for eleven large electic stormproof lamps, and Coleman said those were destroyed in the fire. On Saturday last witness, accompanied by Detective Officer McEvoy, went to the apparently vacant house, 25 Merrion square, which is being converted into flats.

Going down a passage, he saw, through muffled glass, what was presumably an office, but the door was locked. In a garage at the rear of the premises he found a large stock of electro-medical appliances, X-Ray apparatus, switchboards, etc., and over the garage there was a miscellaneous collection of all sorts of similar stores. In a front parlour and other rooms of the house there were also like stores and fittings, to the value, he believed, of some thousands of pounds. He went away, but, coming back in about three hours, he got into the locked office through a window, and there he found a set of tools, a suit of dungarees, electrical apparatus, etc. He 'phoned for a Guard, and when the latter came left him in charge of the premises. On a number of occasions on Saturday evening and during Sunday witness went to 25 Merrion square and called at 13 Charlotte street, where the accused man resided with his parents, but failed to find him anywhere. Witness also looked into a garage where the accused man kept a car at the rear of a house in Camden street, but again without success.

STORY OF ARREST.

"Yesterday," continued witness, "about 2 p.m. I was in Clare street with Detective Officer McEvoy and a motor car, of which Detective Officer Lee was driver. I saw a lady coming along the street carrying an envelope, and I gave Detective Officer McEvoy certain instructions. He followed the lady. Almost immediately a motor car, of which I ascertained afterwards the accused man was the driver, came along from Lincoln place, and as it was moving the lady stepped into it. Detective Officer McEvoy ran and, through the window of the car, caught hold of Coleman, whilst my driver (Detective Officer Lee) shot his car across in front of Coleman's, locking him against the footway so that he could not move. I jumped out and told him I was arresting him. There was some commotion in the street, and I could not caution him at the time. I took him and the lady to College Street Station where I charged and cautioned him. He said, 'I did not burn the place. I will say nothing about the charge of fraud as there was no intention to defraud.'"

"In the motor car on the way to the station I took the envelope from the lady and found it contained the lease of the house 25 Merrion square from the Earl of Pembroke to Dr. Walter Joyce Smyth. I said to Coleman that I understood the house was the property of a Mr. Anderson, and he said 'that's me; it's my trading name.' On searching Coleman I found a letter stamped and addressed to A. Anderson, Esq., Barclay's Bank, Lombard street, London, E.C.3, and in it there was a bank draft on the Baggot street branch of the Munster and Leinster Bank, dated 24th April, for £349 4s. 8d., and directed to the National Provincial Bank, Prince's street, London, N.

"The accused man also had a Savings Bank book in the name of C. Robbins showing that an account had been opened on 11th March, 1931, and that there was now to credit the sum of £471 11s. 4d. Another document in his possession was an Investment Book, which showed investments in various classes of shares running into thousands. I have not totted them up, but they represent a very large amount. There was also an invoice in his pocket relating to a transaction with an X-Ray firm in London for the supply of apparatus costing about £140, on which a deposit had been paid of £112. Coleman said he had intended going to London last night about that and other matters. He further told me that he had left some suit cases at Groome's Hotel in Parnell square where he stayed on Saturday and Sunday. I found them there."

When again charged and cautioned by the Station Sergeant, Coleman said, "I am not guilty of the charge read out."

REMAND IN CUSTODY.

Detective Sergeant Lynch applied for a remand in custody.

Mr. Nolan-Whelan asked for bail, pointing out that Coleman was obviously a man of substance, having an interest in the house 25 Merrion square, besides the investments and cash mentioned.

Detective Sergeant Lynch objected, stating there would have to be numerous remands. He was told that it would take weeks to complete stocktaking in Merrion square and other places, and the Attorney-General would probably be represented at the next hearing. He went on to say "this man had a fire on 30th January. He sought the protection of the Court a short time afterwards giving as his assets the maximum amount——"

Mr. Hannan said he would not go into that.

Detective Sergeant Lynch then said it would defeat the ends of justice if the accused man were allowed bail. Very extensive inquiries would be necessary before the case could be completed.

Coleman was remanded in custody for a week.

LAWN TENNIS.

CLUB NOTICES.

MOUNT TEMPLE CLUB.

The grass courts will be open for play on Saturday next.

Y.M.C.A. CLUB.

At the annual meeting the following officers were elected:—President, W. Houghton Fry, Esq., B.A.; vice-presidents, Captain R. J. Wallis, C. J. Bullock, R. J. Hodgkins; captain, R. E. Poynton; vice-captain, Cecil Bullock; ladies' captain, Miss Betty Fry; hon. secretary and treasurer, A. Hill, jun., 15 Brighton avenue, Rathgar. Committee—Messrs. F. and S. Cochran, A. Archer, and ex-officer members.

Intending members are requested to apply to hon. secretary. Courts open for play on Saturday 6th May.

BROOKFIELD CLUB.

The club will be open on Saturday next.

Austin

HILLMAN

HUMBER

STANDARD

officially recommend

TRIPLE SHELL
Lubricating Oil

The Cylinder and Valves

The piston moves up and down in the cylinder bore—several thousand times a minute—under pressure of hundreds of pounds to the square inch, and at temperatures at times approaching 1000° Centigrade. For smooth running and continuous efficiency all the surfaces must remain perfectly smooth and accurate to a few thousandth parts of an inch. Only the lubricant can ensure and maintain the necessary harmony.

In many engines, the valves open and close as often as two thousand times a minute; and the exhaust valve is constantly at a temperature approaching 500° Centigrade. It is therefore imperative to use an oil which can lubricate the valve stem, and will not, at this extreme temperature, rapidly foul the valve seat with hard carbon.

Think this over ... then use

TRIPLE SHELL Lubricating Oil

GATE THEATRE.

Mr. Michael MacLiammoir's masque of Dublin, "The Ford of the Hurdles," is being continued at the Gate Theatre, Dublin, throughout this week. It traces the history of the city from the earliest times, and concludes with "Easter, 1916," one of the best examples of impressionist work that Dublin theatre-goers have ever seen. The staging and lighting of the pageant are unusually good.

DROGHEDA'S BIG RATE INCREASE.

FROM OUR OWN CORRESPONDENT.

DROGHEDA, Tuesday.

Drogheda Corporation at a special meeting held here last night adopted a rate of 14s. 8d. in the £, an increase of 3s. 8d. on last year's rate. The increase was stated to be due partly to increased demand for the Louth County Council, equivalent to 1s. 10d. in the £, and partly to the fact that the Borough Fund account was overdrawn last year to the extent of £1,631 8s. 3d.

MR. W. J. HERON'S AUCTION.

Yesterday Mr. W. J. Heron, P.C., sold at auction the private dwelling-house, 32 Killeen road, Rathmines, for £570.

HOCKEY.

LEINSTER UMPIRES' ASSOCIATION.

At the annual general meeting the following officers were elected for the season 1933-34:—President, Mr. H. L Morrison; vice-presidents, Mr. F. Hirst and Mr. Chris Bruton; hon. secretary, Mr. T. Pike; hon. treasurer, Mr. F. Hirst. Committee—Messrs. G. Richardson, H. Bollard, F. Scales, W. Twamley, F. Chadwick, M. C. O'Connell, and I. Howe. Delegates to Leinster Branch I.H.U.—Messrs. L. Morrison and George Richardson.

TO-DAY'S FIXTURE.

Avoca School v. Railway Union, at Royal terrace, at 6 p.m.

Avoca School—A. D. Scott; J. G. Franck, J. K. Craig; D. J. Coulson, R. F. Browne, L. S. Phillips; J. E. Adamson, A. H. Thompson, J. McDonogh, W. Fry, N. E. Andrews.

Railway Union (from)—W. C. Leopold, J. H. Doran, M. C. O'Donoghue, C. Johnston, W. Chiddick (capt.), H. W. Sully, T. C. Browner, C. Sully, V. G. Sully, H. Knight, W. E. Hennessy, K. J. Byrne, J. J. Corscadden.

AVOCA SCHOOL PAST AND PRESENT.

The annual general meeting of the club will be held this (Wednesday) evening at Avoca School, at 8.30. All members are requested to attend and all past pupils are invited. Important agenda.

BOXING.

LURGAN TOURNAMENT.

Lurgan Amateur Boxing Club held their first tournament in the Town Hall.

In the welter-weight contests J. Cordner (Portadown) beat A. Jackson (Lurgan), G. Brown (Tandragee) beat D. Horan (Portadown), Rifleman C. McKimm (Armagh) beat L. Smith (Portadown), and Lance-Corporal Walker (R.U.R.) beat Pat Gaynor (Lurgan).

Exhibition bouts were given by Dick Shanks (Lurgan) and Sam Stringer (Portadown); W. McKernan (Keady) and G. Perry (Portadown), and J. McCann (Portadown) and P. McParland (do.).

SWIMMING

DUBLIN S.C.

Usual practice this Wednesday evening in Iveagh Baths, 7 to 8 p.m.

Committee meeting (men's section only) on Wednesday week, 3rd May, after practice.

FROM THE "LONDON GAZETTE."

WAR OFFICE, April 25, 1933.

REGULAR ARMY.

Colonel G. N. T. Smyth-Osbourne, C.B., C.M.G., D.S.O., retires on retired pay and is granted the honorary rank of Brigadier-General.

COMMANDS AND STAFF.

Colonel G. N. T. Smyth-Osbourne, C.B., C.M.G., D.S.O., relinquishes the appointment of A.A. and Q.M.G., 5th Division.

REGULAR ARMY RESERVE OF OFFICERS.

REGIMENTAL LIST.

The undermentioned, having attained the age limit of liability to recall, cease to belong to the Reserve of Officers:—

Royal Regiment of Artillery—Lieutenant A. C. S. Maunsell, Lieutenant O. G. Hussey.

AUXILIARY AIR FORCE.

General Duties Branch—No. 600 (City of London) (Bomber) Squadron—Pilot Officer Lionel Seymour Dawson-Damer Viscount Carlow is promoted to the rank of Flying Officer.

IMPERIAL SERVICE MEDAL.

His Majesty the King has been pleased to award the Imperial Service Medal to the following officers:—

Samuel McCord, sorting clerk and telegraphist, Belfast, and Charles Master, sorting clerk and telegraphist, Coleraine.

EXTRA GRANTS TO CEASE.

IRISH LANGUAGE IN THE NORTH.

PRIVILEGE CLAIMED BY FEW.

THE payment for extra fees for Irish will be discontinued in Northern Ireland at the close of the present school year—after June 30 next. Managers and teachers will be at liberty to continue the teaching as heretofore, but no extra remuneration will be available.

This statement was made by Mr. J. H. Robb, the Parliamentary Secretary to the Northern Ministry of Education, in presenting the estimates of the Ministry in Committee in the Northern Parliament yesterday.

Mr. Robb said that the amount required for educational services was £1,930,740, an increase of £37,880 over last year.

INCREASES.

The main items of increase were four in number—(1) A small automatic increase in the general salaries bill of the public elementary schools, amounting to £5,700; (2) an increase of £9,000 in the provision for building grants for voluntary schools erected under the terms of Section 10 of the Education Act, 1930; (3) a small increase in the charges for secondary education amounting to £5,600; and (4) the statutory liability under the Teachers Superannuation Act of 1926 for teachers' pensions will need an extra sum of £17,000 compared with last year. Against these main increases there are economies amounting to £1,250.

THE RESULT.

An examination of the operation of the grant for Irish over the past ten years disclosed that a comparatively insignificant number of those schools which might be expected to avail themselves of the privilege of studying Irish had done so, not more probably than one in every seven schools under Roman Catholic managers. Nor was this surprising; there had been, as the Committee knew, a considerable improvement in the facilities for secondary education and scholarships to secondary schools now generally available. The result had been to remove the teaching of languages, apart from the mother tongue, to an increasing extent from the present day elementary school, which is not, as a rule, the appropriate place for such instruction.

THE DEBATE.

Mr. R. N. McNeill (Independent, Queen's University) said that it had been stated that this small grant of £1,500 was going to be discontinued for reasons of economy, but he had a shrewd suspicion that it was being discontinued not in the interests of economy, but in the interest of party politics in Northern Ireland.

Alderman Nixon (Independent Unionist, Woodvale)—What good is it?

Mr. McNeill said that he admitted Irish had no commercial value, but it had a fine cultural value.

Mr. Davison (Unionist, Mid-Armagh) said that unfortunately in this country the teaching of Irish had been largely a matter of political propaganda, and disloyal propaganda at that.

Mr. Robb, replying to the debate, said that Mr. McNeill had stressed only the cultural side of the Irish language. Might he say that the cultural side of any "foreign" language was amply provided for in the secondary schools in the six county area.

The estimate was passed.

NEW FREE STATE COMPANY.

Among the new private limited companies registered in the Irish Free State is the Iris-Lin Manufacturing Company, Ltd. Registered office, Irish Free State. Nominal capital, £5,000, in shares of £1 each. Subscribers to Articles of Association are:—Thomas Robert McCullagh, St. Michael's, Castle avenue, Clontarf, Dublin (company director); John George Oulton, Clontarf Castle, Dublin (solicitor).

Four Winners for Richards.

Gordon Richards, the champion jockey, rode four consecutive winners at Newmarket yesterday, and brought his total of winning rides for the season to 27. He heads the jockeys' list.

JAMES H. NORTH & CO.'S SALES

SALE TO-DAY at 11 o'clock sharp.
CASTLEKNOCK LODGE, CASTLEKNOCK.
FURNITURE, CATTLE, AND OUTDOOR EFFECTS.

TO-DAY—Maids' Rooms, Kitchen, Outdoor Effects, including 50 Sheep, 30 Lambs, 2 Cows in calf, 1 Cow, freshly calved, and a young Calf, which will be sold at 2 p.m.

ARRANGEMENTS FOR IMMEDIATE REMOVAL OF CATTLE CAN BE MADE.

SALE FRIDAY NEXT, 28th APRIL.
22 VICTORIA ROAD (off Zion Road), RATHGAR.
FURNITURE AND PIANO.

JAMES H. NORTH & CO. will Sell the remaining FURNITURE AND EFFECTS, including:—Cottage Pianoforte, by Collard and Collard; Easy Chairs, Pair Chippendale Arm Chairs, Set of Mahogany Diningroom Chairs, with upholstered backs; Antique Open Bookcase and Books, Dinner Wagon, Walnut Settee, China and Glass Ware, and Plated Ware, and Fire Sets; Carved Brackets, Hall Table, Oil Paintings (one by Williams), Stair and Room Carpets, Chests Drawers, Cupboards, Toilet Tables, Wardrobes, Linoleum, etc.; Lawn Mower, Garden Tools, Barrow, Bench and Vice, Ladders, Ash Bins, Meat Safe, Kitchen Furniture and Utensils.

On View morning of Sale from 10 o'clock. Sale 12.30.

EXECUTOR'S SALE, TUESDAY NEXT, 2nd MAY,
ON THE PREMISES,
13 FITZWILLIAM TERRACE, DARTRY ROAD.
MODERN HOUSE, WITH POSSESSION, AND HOUSEHOLD FURNITURE.

A modern non-basement House, with built bay window, situated on the tramline, and having large garden at rear. Accommodation:—2 sittingrooms, five bedrooms, maid's room, bathroom, kitchen, larder and pantries. Electric light and gas. Possession to purchaser.

Held for 500 years from September, 1904, subject to £7 per annum.

CATHCART & HEMPHILL, Solicitors, 11 Ely place.

THE FURNITURE comprises:—Enclosed Mahogany Sideboard, Set of Diningroom Chairs, Office Chair, Circular Inlaid Table, Easy Chairs, Fire Sets, Walnut and other Overmantels, Chesterfield Settee, Benares Trays, Mahogany Bookcase and Cabinet, Clock Sets, Plated Ware, including Trays, Cake Baskets, Spoons, Forks, Knives, etc.; Case Fish Eaters, Fish Servers, and Glassware; Pianoforte, by Collard; Piano Seat, Occasional Chairs, Inlaid Arm Chairs, Floor Lamps, Whatnots, Couches, Sunderland Tables, Work Tables, Cake Plate Stand, Carpet and Rugs, Suites of Lace Curtains etc., etc.; Cheval Glass, Mahogany Wardrobes, Inlaid Bedroom Suite, Commode, Washstands, Toilet Tables, Wall Cupboards and Mirrors, Pedestals, Wicker Chairs, Pedestal Desk, Bedsteads, with Spring and Hair Mattresses and Bedding; Feather Beds, Bolsters and Pillows; Oak Hall Stand, Chairs, Kitchen Dresser, Mangle, Tables, Chairs, and usual effects. Also Lawn Mower and Garden Tools.

On View day previous from 10 to 5. Furniture Sale begins 11.30; Leasehold Interest 12.30.

SALE THURSDAY, 4th MAY.
15 FAIRFIELD PARK, HIGHFIELD ROAD.
FURNITURE, SILVER AND PLATED WARE.

THE Residence having been Sold, James H. North and Co. have been instructed to SELL THE FURNITURE AND EFFECTS, including:—Mahogany Enclosed Sideboard, Set Mahogany Diningroom Chairs, Dinner Wagon, Dining Table, Writing Table, Electric Fires, Nests Drawers, Paintings and Engravings, Silver and Plated Ware, Jewellery, Portable Gramaphone, Bookcase and Books, Marquetry Inlaid Cabinet, Chesterfield Settee, in tapestry; Stools, upholstered in needlework; Easy Chairs, All-Brass Fire Sets, Gilt and other Overmantels, Occasional Chairs and Tables, Papier Mache Chairs, Suites of Curtains, Sewing Machine, Grandfather Clock, Pair Mahogany Hall Chairs, Inlaid Sunderland Table, Mahogany Hall Stand, Carpets and Stair Carpeting, Rugs and Mats, Oak Barometer, Bath Chair, China and Glass Ware, Mahogany Wardrobes, Half-Circle Washstands, Mahogany Chests Drawers, Toilet Tables and Mirrors, Commodes, Mahogany Three-part Wardrobe, Duchesse Toilet Tables and Washstands, Brass Rail and Wooden Bedsteads, with Spring and Hair Mattresses, and a large quantity of Bedding and Linen; Kitchen Furniture, including Tables, Chairs, Carpet Sweepers, and usual Culinary Utensils; also Fireproof Safe, Lawn Mower, Wheelbarrows, Ladders.

On View day previous from 10 to 5.

JAMES H. NORTH & CO., AUCTIONEERS,
110 GRAFTON STREET.

AUCTION THURSDAY, 4th MAY, at 12 o'clock.
MRS. JOHANNA GLEESON—Deceased.
ANTIQUE AND MODERN FURNITURE, PIANO, SILVER WARE, JEWELLERY, Etc.,
AT 182 CLONLIFFE ROAD, DRUMCONDRA.

Principally comprising:—Cottage Piano (Kirkman), Mahogany-framed Drawingroom Suite (9 articles), Ebonised China Cabinet, Walnut Inlaid Oval Table, Smoker's Table, Bookcase and Cabinet, Mahogany Flower Stand, Mahogany Dining Tables, Gilt Overmantels, Mahogany Diningroom Suite (8-piece, in leather), Mahogany and Oak Sideboards, Mahogany Three-tier Dumb Waiter, Brass Fender and Brasses, quantity of China, Delph, Cutlery and Glass Ware; Three-piece Silver Tea Service, Mirrored Hall Stand, Hall Chair, Barometer. Contents of 6 Bedrooms, including Double and Single Beds, Spring and Hair Mattresses, Oak and Walnut Bedroom Suites, Mahogany Chests of Drawers, Toilet Ware, Sewing Machine, Golf Clubs, Law Books and general Literature; quantity of Linen Wearing Apparel; Carpets, Linoleums; usual Kitchen Furniture and Effects. The Jewellery comprises Gold Watches, Tie Pins, Rings, Ear-rings, etc. Outdoor Effects, including Garden Seat, Tables, and Vases.

On View Wednesday, 3rd May, from 12 to 4 p.m., and on morning of Sale.

AUCTION COMMENCES AT 12 (NOON) SHARP.

W. J. HOLDEN & SON, AUCTIONEERS,
2 SAINT ANDREW STREET, DUBLIN.

JAMES S. McMAHON & CO

FURNITURE SALE AT 13 CARLINGFORD TERRACE,

TOP OF CARLINGFORD ROAD, DRUMCONDRA,

ON THE PREMISES TO-DAY (WEDNESDAY), AT 12.30.

SUPERIOR HOUSEHOLD FURNITURE AND EFFECTS.

ON VIEW FROM 10 A.M.

JAMES S. McMAHON & CO., M.I.A.A.,
132 STEPHEN'S GREEN, AND 100 MAIN ST., BRAY.

SALE TO-DAY, 12 o'c. sharp.
FURNITURE, PIANO, PLATED WARE AND MISCELLANEOUS EFFECTS,
At 54 HADDINGTON ROAD.
Admission to Sale, One Shilling, refundable to Purchasers.

ANDREW J. KEOGH,
AUCTIONEER, 10 LOWER ORMOND QUAY.

SALE THIS DAY, at 12 o'clock.
2 TOBERNEA TERRACE, MONKSTOWN.
MODERN HOUSEHOLD FURNITURE AND EFFECTS, as already fully advertised.
On View from 9.30 a.m.

HAZLEY & CO.,
Auctioneers and Valuers,
MAIN STREET, BLACKROCK. Established 1852.

SALE TO-MORROW (Thursday),
AT 12 O'CLOCK.
"RHIGA,"
18 HARCOURT TERRACE (ADELAIDE ROAD).
SUPERIOR HOUSEHOLD FURNITURE, PIANO AND EFFECTS.
ON VIEW TO-DAY, 10 TO 5.

MICHAEL J. HARGROVE,
M.I.A.A.,
Auctioneer and Valuer,
19 BACHELOR'S WALK, DUBLIN, C.9.
'Phone 44807.

DISPERSAL SALE
OF
JORISTOWN A.A. AND HEREFORD HERDS,
AT 50 PRUSSIA STREET, DUBLIN,
TO-MORROW,
At 11 o'clock sharp.
FOLLOWED BY
STORE CATTLE SALE,
At 12 o'clock,
AT WHICH WILL BE OFFERED:—

3 A.A. Bulls, 15 months; 1 A.A. Bull, 1 year; 1 Yearling Non-pedigree Dairy Shorthorn Bull and 1 Jersey Cow; also 50 Co. Sligo A.A. Bullocks and Heifers.

GAVIN LOW, LTD.

(CONTINUED FROM PAGE 2.)

POULTRY, CAGE BIRDS, DAIRY.

REARING TURKEYS.

Writing on this subject in the *Weekly Irish Times*, the Poultry Correspondent says:—

First, the breeding stock should be healthy, well matured, at least two years old, and unrelated. As turkeys require extensive range, the breeding stock should never be confined. For breeding purposes the birds should not be too heavy. A very large cock will not fertilise the eggs well. One about 20lb. is large enough, and the hens about 5lb. less. The young birds must receive plenty of heat and be kept perfectly dry for the first week, and until the shooting of the red they must be protected from rain and damp of every kind. With these precautions, and proper feeding, they are easily reared, and when the red is grown on their heads all trouble and anxiety is at an end, for they will thrive apace, and can be allowed to go anywhere in all weathers.

A LARGE consignment Tortoises, Goldfish arrived. Also Canaries, Globes, Cages, etc., in stock.—Fanciers' Stores, 15 Upper Ormond quay.

ANCONA Chicks, fortnight old (prize strains), 10/- dozen, undelivered.—Woodbine, Stillorgan road. 26 F

BEST Poultry Foods, reduced prices; quotations free; state requirements.—Williamson, 12 Burgh quay. 8 26

CREAM Separators, Churns, Butter Workers, Bottle Discs, Cream Coolers.—Dairy Engineering Co., Ltd., Bachelor's Walk, Dublin. 19 C

DAY Olds—White Leghorns, due 26th, 10/- dozen, post extra.—Kieran, Dowdstown, Ardee. 24 C

EXTRA large Roasting Fowls, 5/9 pair; large, fat Boiling Fowls, 4/6 pair; trussed, postage paid.—Miss Weston, Poultry Stores, Rosscarbery, Cork.

EXTRA large Fowls and Ducks, 5/- pair; Boiling Fowls, 4/- pair; trussed, post paid.—Norah Donoghue, The Manor, Rosscarbery, Cork.

HATCHING Eggs—Pure Salmon Faverolles and White Wyandottes (Biddlecombe), also Indian Runner Duck (298 egg strain), 3/6 carriage paid.—Salmon, Kilquade, Greystones. 26 X

POULTRY CONTINUED.

LARGE Roasting Fowls, 5/6 pair; tender Boiling Fowls, 4/6 pair; trussed, post free.—Miss Page, Rosscarbery, Cork.

PAIR Guinea Fowl; hen laying; 8/6; splendid birds. 8 Hampstead avenue, Glasnevin.

SPLENDID, large, tender Fowls, trussed, post paid, ready for the oven at 5/- pair.—Mrs. Hayes, The Hill, Rosscarbery, Cork.

FURNITURE.

ANY Furniture Residue, Pianos, Antiques Purchased, prompt cash.—Thornton and Company, Auctioneers, Dun Laoghaire. 97 7

BEDSTEADS, Bedding and Springs, direct from factory to home; Repairs, Furniture, Re-upholstered. Mattresses Remade, Springs Rewired, Wire Meshes and Wood Bed Fittings supplied.—Redmonds', Lord Edward street, Dublin. 21 X

CARPETS — Axminster, 12 x 15, seamless, £7 15s. 0d.; other qualities and sizes. Buy direct from Manufacturers' Agents, Cable Mills. New Showrooms, 25 Bachelor's Walk, Dublin. X

FRENCH Antique Mahogany Single Bed, lovely design.—M 794, this office.

HENRY Cole Ltd., The Happy Home Furnishers, offer a Double Size Oak Bed, 4-ply Spring and Fibre Mattress, all for 59/6. Also well-sprung and beautifully upholstered Chesterfield Suites in Tapestry and Rexine at 5 guineas. Moth-proof Velours from 10 guineas. 22 X

HENRY Cole Ltd., The Cash Furnishers, invite you to inspect their huge stock of Drawingroom, Diningroom and Bedroom Suites, at prices keenest in Dublin. By buying from us you save at least 50 per cent. Note our only address: Cole's lane, Henry street, Dublin. 22 X

INDIAN and Axminster Carpets, showing at The Carpet Mills, Metal Bridge, Dublin. 12 20

LAWLOR Briscoe will Buy or Sell your Surplus Furniture. Auction every Thursday.—35 Ormond quay. T

LINOLEUMS, Attaches, Suit Cases. See Owens' Prices. Cheapest in city.—Owens, the Metal Bridge, Dublin. 12 20

WANTED, Mahogany Hanging Wardrobe, 3ft. or 3ft. 6in., mirror; state particulars; moderate.—M 637, this office. 24 E

HORSES, HARNESS, ETC.

ADVERTISER has Jumping Entry Spring Show not required, desires another horse with a view to Purchase to take this entry, free.—M 680, this office. 24 C

COB, nickle mounted Set Van Harness, cheap.—Smith, 93 Marlborough street, Dublin. 21 D

HORSE Box or Trailer Wanted for two or three horses; give full particulars and price.—M 687, this office. 24 E

TO Let, four Loose Boxes for Spring Show.—Rear 76 Merrion square. 25 F

VEHICLES.

WANTED Horse Caravan for month of June. Reply Dr. Walsh, Bonmahon, Co. Waterford. 25 F

CATTLE, LIVE STOCK.

FOR Sale—Jersey Cow, freshly calved; guaranteed healthy and good milker.—20 Railway road, Dalkey. 25 D

DOGS.

ARGOSY Kennel Board your Dog in comfort. Pedigree Terrier Puppies for Sale. Apply Mrs. Savell Hicks, Glen Druid, Shankill. Tel., Shankill 22. T

FOR Sale, Bull Terrier Bitch Puppies, three months old, by Champion Num Scull. Apply Miss Wall, Clonsilla Grange, Clonsilla. 24 D

FOR Sale, Airedale Female Puppy, winner of two second prizes.—Mrs. Eeebley, 2 Leicester avenue, Rathgar.

FOR Kennel News, Articles and best Reports of Dog Shows, also Irish Kennel Club Registrations, Reports of Meetings, etc., read the "Irish Field," official organ of the Irish Kennel Club. Published every Saturday. Price 2d. On Sale at all Newsagents and Bookstalls. T

IRISH Blue Terrier Puppies (Blue Sensation Abu and Keen Lassie), Bench and Field winners. Apply 6 Woodfield place, Inchicore.

RED Setter, magnificent Dog, 2 years, trained grouse; sire International Champion Sarsfield of Boyne, dam International Champion Ravenhill Meta; 1st, Craft's Show, 1932.—Townley, Provincial Bank House, Ballina. 21 C

WANTED, big, wicked Watch Dog. Address "Z 4123, Dog," this office. 25 D

BUSINESS, BUSINESS PREMISES, LANDS, ETC.

AUCTION, 4th May, at our Salerooms—"Strand Stores," Bray, high class Grocery and Provisions, with off licence; large turnover, lucrative business.—Battersby, Auctioneers. 25 8

BUSINESS House vacant, country town.—M 731, this office.

KINGSTOWN—Excellent Shop, £5 weekly; another, smaller, £2 5/-—Arthur Jones, 10 Stephen's Green. 25 F

OFFICES, 4, 5, and 6 Central Chambers, Commercial Buildings, Dame street, Dublin, to Let at £65 per annum (inclusive of rates), from 1st May next. Apply Manager, Central Hotel, Exchequer street, Dublin. T

OFFICES, suit Dentists, Medical, or other professional consulting rooms, to be Let, convenient to Stephen's Green. Apply Ucl, 17 Fleet street. 24 E

SOUTH Dublin—Ideal Site for Petrol Station and Tea Rooms; Sell or Let.—Arthur Jones, Son. 22 D

HOUSES AND LANDS.

DOCKRELL LIMITED.

Clontarf—A BARGAIN—HOUSE TO BE SOLD for £650, containing 3 reception, 5 bedrooms, maid's room, hot and cold bath, 2 garages, electric light and gas.—Dockrell Limited, Agents.

South City—TO BE SOLD, INTEREST IN A LEASE OF 29 YEARS. An excellent house, in good order, consisting of 14 rooms, 2 bathrooms, 3 w.c.'s, garden and garage. Subject to £100 a year. Price £500 or offer.—Dockrell Limited, Agents.

New Cabra—In a high and healthy position, not overlooked. A WELL-BUILT, RED-BRICK, SEMI-DETACHED HOUSE, with garden, front and rear, garage; 2 reception rooms, with folding doors; 4 bedrooms, hot and cold bath, separate lavatory, service lift from kitchen to diningroom. On 'bus route. This house enjoys a choice position. Price £1,050, or will be let at £110 and taxes.—Dockrell Limited, Agents.

Rathgar—SPLENDID HOUSE, with spacious rooms, consisting of 2 reception, breakfast room, 4 bedrooms, maid's room, hot and cold bath, electric light, garden and garage. The house is in excellent condition. Price £1,400.—Dockrell Limited, Agents.

Dartry Road Vicinity—AN EXCEPTIONALLY NICE HOUSE, semi-detached, non-basement, containing 3 good reception rooms, 4 bedrooms, maid's room, bath, hot and cold supply; electric light; very nice garden. Price £1,850, or reasonable offer.—Dockrell Limited, Agents.

DOCKRELL LIMITED,
Auctioneers and Valuers, M.I.A.A.,
SOUTH GREAT GEORGE'S STREET, DUBLIN.

■ ■ ■ ■ ■

BUILDING

IN ITS PROGRESSIVE AND VARYING PHASES.

Our Building and Reconstruction Page appears to-morrow.

■ ■ ■ ■ ■

BUSINESS, PREMISES, LANDS, CONTINUED.

STORES and Yard, used as Stables, 100' x 40'. Also other storage accommodation. Keys 8 Shaw street, Dublin. 24 E

TO be Sold, the Interest in a Lease of 4 years out of premises consisting of shop, with 5 living apartments, bath (hot and cold), electric light, garden and garage; rent £110, inclusive of taxes.—Dockrell Ltd., Agents, Dublin. 24 E

WANTED Shop, good class thoroughfare, with or without dwelling accommodation; Dublin or district; particulars, rent, rates.—M 516, this office. 21 C

WANTED to Rent Premises suitable for Manufacturing. Reply, with full particulars, M 766, this office. 25 D

106-107 Middle Abbey street—Large Premises to Let or Sell; might Let Ground Floor and Basement as one letting (space nearly 7,000 sq. feet); also First Floor.—Huet, Clanwilliam House, Lower Mount street, Dublin. 25 X

PLAYING FIELDS.

TENNIS Courts to Let, three together, £10; Blackrock.—Prim, 21 Dawson street. 22 D

STABLING AND GRAZING.

TO Let, Yard, with six loose boxes and three stables. 19 Montpelier Hill. 24 E

HOUSES AND LANDS FOR SALE AND WANTED.

ABANDON House Hunting. Consult Garvey and Good. Free lists on application. Financial accommodation if required.—20 Lincoln place, Dublin. T

ALBERT MacARTHUR, "The Housefinder," "MacArthur House," 17 D'OLIER STREET. T

JACKSON STOPS & JOYCE.

DALKEY—Modern semi-detached Residence; 2 reception rooms, 4 bedrooms, etc.; all in perfect order. Price £950.
DALKEY—Two newly built Houses; 2 reception rooms, 3 bedrooms, etc. Only £720 each.
RATHGAR—Semi-detached Residence; 2 reception rooms, 4 bedrooms, breakfast room, maid's room, garage, e.l., gas; long lease, subject to £3 16/- per annum.
SUTTON—Semi-detached, containing 2 reception rooms, 4 bedrooms, etc., etc.; garage; long lease, subject to £10 per annum.

JACKSON STOPS & JOYCE,
33 KILDARE STREET, DUBLIN.
Tel., 61705.

AT Killiney, Sandycove, Glenageary, Kingstown, Monkstown, Ballsbridge, etc.—Megahey, Auctioneer, Sandycove road, has big list pretty Detached Houses, Bungalows, and Cottages for Sale, all sizes and prices. 48 22

ADJOINING Cowper road — Attractive Modern House, 2 reception, 4 bedrooms, garage, rates remission, £950; £300 cash, balance over period at less than rental value.—Browne and Dowse, Grafton street, opposite Woolworth's. 21 C

AT Dalkey—A bargain—Attractive Non-basement House, three minutes from tram and train, for Sale, price £650; 3 sittingrooms, 4 bedrooms, kitchen, hot bath, garage room, electric light and gas; ground rent only £7 10/-; taxes low. Apply James S. McMahon and Co., 132 Stephen's Green. 21 C

AT Rathgar, close to Rathgar road—Roomy House, three sittingrooms, four bedrooms, maid's room, fine garden, hot bath, garage room, for Sale, price £1,000; ground rent only five guineas; immediate possession. Apply James S. McMahon and Co., 132 Stephen's Green. 22 D

AT Bray (8½ acres)—Dwellinghouse, containing two bedrooms, large sittingroom, kitchen, excellent outoffices and hay barn; held for ever free of all rent, price only £800. Apply James S. McMahon and Co., 132 Stephen's Green. 22 D

AUCTION, 3rd May, of "ROANINISH," 68 Highfield road, Rathgar. Charming semi-detached double-fronted pre-war Residence; 2 reception rooms, 5 bedrooms, usual domestic accommodation, electric light and power; nice gardens, garage with water and light. Held for 500 years at £10 per annum. Seen any day 3 to 5. Sale takes place at 1.30 p.m. at 4 Grafton street by Corrigan and Co. 24 E

AT Dalkey, 2 acres, Detached House for Sale, enclosed grounds, tennis ground, garage, lovely views; very moderate price. Apply James S. McMahon and Co., 132 Stephen's Green. 24 E

AUCTION 4th May at our Salerooms—2 Strandville, Hollybrook road, Clontarf; delightful semi-detached House; possession.—Battersby, Auctioneers. 25 8

AUCTION 4th May at our Salerooms—"Roebuck Hall," Clonskea, charming detached Residence on over 10 acres good land; possession.—Battersby, Auctioneers. 25 8

AUCTION 4th May at our Salerooms—"Broadway Soda Fountain," Esplanade, Bray, well-known Tearooms, licensed ballroom, fully equipped, as a Going Concern.—Battersby, Auctioneers. 25 8

AUCTION 4th May at our Salerooms—8 Ormond road, Rathmines, semi-detached House; vacant possession.—Battersby, Auctioneers. 25 8

AUCTION 4th May at our Salerooms—"Emscote," Westfield road, Harold's Cross, attractive modern House; possession.—Battersby, Auctioneers. 25 8

AUCTION 4th May—54 Whitworth road, Drumcondra, well built two storey House; vacant possession.—Battersby, Auctioneers. 25 8

ATTRACTIVE seven-roomed Houses, being built with best Irish materials, garage, gardens, electricity, gas, at Stradbrook and Newtown avenue, Blackrock. Terms, Archer, 12 Lower Fitzwilliam street. 'Phone 62023. 25 F

ATTRACTIVE non-basement Detached Residence, situate off Stillorgan road, containing all modern conveniences; 2 reception, 4 bedrooms, good garden and double garage; head rent £10 10/-; price £1,150.—Garvey and Good, Lincoln place. 25 F

AT Leinster road, Rathmines—A Bargain, fine roomy House, perfect order, for Sale, divided into two fine flats, also three garages (let at £36), one flat let at £78; owner in possession of other; an excellent investment; price £1,260. Apply James S. McMahon and Co., 132 Stephen's Green. 25 F

AT Terenure—Cheap House, only £525, 2-storeyed red brick; one sittingroom, three bedrooms, kitchen (c.r.), hot bath, gas cooker, garage room; possession given. Apply James S. McMahon and Co., 132 Stephen's Green. 25 F

BATTERSBY and Co., Auctioneers and House Agents. Established 1815. Houses for Sale in city, suburbs and county. Lists free on application. Easy purchase terms arranged. Call, write or 'phone 21042.—39 Westmoreland street, Dublin. 24 E

BATTERSBY offer, £735 (bargain price)—Bray, an attractive, detached Residence on Esplanade; lovely position, 10 rooms, bath, electric. 24 E

BATTERSBY offer, £800, North Strand—5 roomed compact House. 24 E

BATTERSBY offer, £825, Dalkey—Modern Bungalow, 6 rooms, bath, electric, large garden. 24 E

BATTERSBY offer, £875—Modern two storey House, 6 rooms, bath, electric, garden. 24 E

BATTERSBY offer, £930, Fairview—Semi-detached House; 8 rooms, bath, garden, space garage. 24 E

BATTERSBY offer, £950, Rathmines—Well-built House, 9 rooms, bath, electric, garden, garage. 24 E

BATTERSBY offer, £1,200, Rathgar—Pre-war built House, nice road, 8 rooms, bath, garden, space garage. 24 E

BATTERSBY offer, £1,300, Monkstown—Attractive semi-detached Residence, lovely position, near sea; exceptionally well built; 9 rooms, bath, nice garden, room garage. 24 E

BATTERSBY offer, £1,800, Blackrock—Detached on ½ acre, nice grounds, vegetable garden, out-offices, 10 rooms, bath. 24 E

BATTERSBY offer, £2,000, Ballsbridge—Semi-detached House, 9 rooms, bath, electric, good garden, garage; perfect order. 24 E

BLACKROCK—Ideal Residence; garden, one acre; bargain.—Boag, Main street, Blackrock (over Monument Creamery). 22 D

BALLSBRIDGE—A soundly constructed, brick built House, containing 3 reception, 5 bedrooms, kitchen, hot bath, electric light and gas, small garden; price £1,950. Seen on our order.—Dockrell Limited, Agents.

BY Private Treaty, Rathgar district—Attractive Semi-detached House, tennis court; £975.—M 670, this office. 24 C

BOROUGH Agency, Northumberland avenue, Dun Laoghaire, offer Houses from £600, Shops £350; Furnished and Unfurnished Houses, Flats to Let. 24 E

BALLSBRIDGE—Convenient to R.D.S., 3 sittingrooms, 5 bedrooms, bathroom, electric light, garden, £1,050.—North and Co., 110 Grafton street.

BROWNE and Dowse, Grafton street, opposite Woolworth's, offer eight roomed House, Cabra, £850.

CLONTARF, £975, attached, detached House, 5 principal rooms, garage.—Arthur Jones, Son. Another. 21 C

CHEAP House—Clontarf, £675; St. Laurence road, £775; Harold's Cross, £660; Donnybrook, £700; Kenilworth square, £875; Rathgar road, £900; Ormond road, £925; Wellington road, £1,000.—Etchingham and Co., 11 Lower Baggot street. 24 E

DUN Laoghaire—Double fronted Cottage; lease for ever, rent free; £675.—Boag, Main street, Blackrock (over Monument Creamery). 22 D

DUNDRUM—Interest in Lease of ten-roomed House, held at £34 yearly, free, for Sale at £100. Further particulars from Browne and Dowse, Grafton street, opposite Woolworth's. 24 E

BLACKROCK—FOUR ACRES—FOR SALE, Residence, containing 3 reception rooms, 5 bedrooms, bathroom, etc., with offices, tennis ground, garden, and paddocks. Held subject to £25 a year.—James H. North and Co., 110 Grafton street.

NUTLEY, DONNYBROOK—TO BE LET in two Flats, this exceptionally attractive Residence. The hall flat consists of pillared hall, four splendid rooms, and these, with bathroom, servant's room and kitchen, will be let in one lot. The upper floor contains five or six large rooms, with bathroom, kitchen, etc. The charming grounds will be kept in order by the landlord. Terms, etc., James H. North and Co., 110 Grafton street.

JAMES H. NORTH & CO.,
110 GRAFTON STREET.

HOUSES AND LANDS CONTINUED.

DOLLYMOUNT—Detached Bungalow, in first class order and containing two reception, three bedrooms, kitchen, hot bath, large garden, garage, electric light, etc.; price for quick sale £900. Seen on our order.—Dockrell Limited, Agents. 25 F

FOR Sale, modern, new House, facing south, ideal position, 3 minutes tram, 'bus; 4 bed, h. and c. bath, 2 sitting, kitchen, etc.; electric throughout, garage, garden, greenhouse; perfect order; £1,750.—M 488, this office. 21 C

FOR Sale, Kimmage, Terenure—Bungalow, 7 large rooms, every convenience, garage, large gardens. Apply San Seosaph, Fortfield road, Kimmage. 21 C

GLENAGEARY—Semi-detached House, containing 2 reception, large kitchen, maid's room, outhouses, 4 bedrooms, bathroom, electric, garage, large gardens; red brick fronted; convenient rail, tram; bargain.—Martin, Builders, Dalkey. 21 C

GLASNEVIN—Seven-roomed House, £700.—Browne and Dowse, Grafton street, opposite Woolworth's. 24 F

GLASNEVIN, on favourite road—Well constructed, pre-war easily run Residence, 6 apartments, bathroom, electric light, garage.—North and Co., 110 Grafton street.

GLASNEVIN—43 Marguerite road, 2 reception, 3 bedrooms, kitchen, bathroom, electric light, perfect condition, immediate possession. 25 F

HOWTH road—Modern House vacant, 6 rooms, bath (h. and c. water), electric, gas, newly decorated; immediate possession; ground rent £7 10/-; price £695; remission rates scheme; lease 145 years. M 679, this office. 24 E

KENILWORTH Park—A neat, two storey non-basement House, in first class order, containing 2 reception, 4 bedrooms, tiled kitchen, 2 pantries, hot bath, electric light, garden, etc.; price for quick Sale, £900. Seen only on our order.—Dockrell Limited, Agents. 21 C

LOUGH Corrib—Unique and attractive Holiday or Angling Haunt for Sale: Island seven acres, logged Dwelling-hut, furnished, three apartments (very snug), boat; surroundings ideal, fishing excellent.—M 553, this office. 21 C

McCORMACK'S offer—South Circular road, from £500; Rathmines, Ranelagh, £750; Sandymount, £625. 58 Camden street. Established 1884. 21 C

MERRION road—Attractive well built Residence, 2 sittingrooms, 5 bedrooms, bathroom, electric light, £1,650.—North and Co., 110 Grafton street.

N. WALES—House, 9 rooms and attics, 34 acres land, garden, garage, stabling, electric light, 'phone; 4½ hours Paddington; gate lodge; good fishing and shooting district. Inclusive price asked £2,500.—Owner, Colomendy, Corwen, N. Wales. 22 D

NORTH side—Modern Residence, perfect condition, four bedrooms; £950.—M 767, this office. 25 F

ORWELL Park—Choice brick Residence, prime order, Selling.—Arthur Jones, Son, Stephen's Green. 21 C

PRIM Brothers, House and Estate Agents, 21 Dawson street—Houses and Business Premises for Sale, all districts. 'Phone 61485. X

PEMBROKE—Attractive semi-detached Residence, bright open position, in perfect order; 3 sittingrooms, 5 bedrooms, bathroom, maid's room, central heating, electric light, garage, with living accommodation, £1,800.—North and Co., 110 Grafton street.

PRE-WAR non-basement Residence, containing 2 reception, 5 bedrooms; situate on favourite road, Rathgar district; head rent £8; price £1,100.—Garvey and Good, Lincoln place. 25 F

RATHFARNHAM, within easy reach of 'bus, tram and golf links—Detached non-basement, double-fronted Residence; 2 sittingrooms, 5 bedrooms, bathroom, gas, garden, £1,500.—North and Co., 110 Grafton street.

RATHGAR—Double fronted non-basement Detached Residence, beautifully decorated and well appointed; 3 reception, 5 bedrooms, garden and garage.—Garvey and Good, Lincoln place. 25 F

RATHFARNHAM—To be Sold for £850, a neat compact detached House, conveniently situated on 'bus route, containing 2 reception rooms, small breakfast room, 3 bedrooms, bathroom, kitchen, scullery and pantry, electric light and gas, garage; P.L. valuation, £20. Seen on order to view from Dockrell Limited, Agents. 25 F

SUTTON—Detached, non-basement, pre-war built Residence, on over half an acre; 8 apartments, bathroom (h. and c.), fruit, flower, vegetable garden, garage, etc.; lease for ever; price £1,600. Apply M 587, this office. 22 D

SANDYCOVE—Pretty Cottage; huge garden, garage, electric; £750.—Boag, Main street, Blackrock (over Monument Creamery). 22 D

SUTTON—Detached Bungalow, containing 2 reception, 3 bedrooms, tiled kitchen, hot bath, good garden, garage, electric light and gas; price £875. Seen on our order.—Dockrell Limited, Agents. 24 E

STILLORGAN—Only one now left, others purchased before completion, excellent value—Semi-detached, 6 rooms, gardens, garage; rates remission; £900; no legal expenses.—Browne and Dowse, Grafton street, opposite Woolworth's. 24 E

SOUTH City—First class Residence, newly decorated throughout and in perfect order, set out in flats, producing a good rental. Fuller particulars North and Co., 110 Grafton street.

TERENURE—Attractive new Houses, 2 reception, 3 to 4 bedrooms, garage, rates remission, from £875 to £1,050; £250 cash, balance over long period. Sole Agents, Browne and Dowse, Grafton street, opposite Woolworth's. 18 F

WANTED Building Sites, South Side preferred; state full particulars.—M 486, this office. 21 C

WOULD anyone having seven-roomed House for sale, Let it instead to small adult family; careful tenants; highest references; rent between £70-£80.—M 742, this office. 25 E

£850—BELGRAVE square vicinity, modern, non-basement; 7 apartments, bathroom (h. and c.), electricity; lease for ever. Apply M 588, this office. 22 D

HOUSES TO LET.

BELGRAVE Square, Rathmines; three sittingrooms, four bedrooms, bathroom (h. and c.), electric light, garden; rent £90 and rates.—Prim Bros., Dawson street.

BELGRAVE square, Rathmines, £90 yearly; 5 bedrooms.—Arthur Jones, Stephen's Green. 25 F

HOUSES for Letting, Furnished and Unfurnished. Apply Prim Bros., 21 Dawson street. X

HOUSE to Let, Venetian Hall, Howth road; 12 apartments, electric light, telephone, gas, water, tennis ground, sanitary, garage, 'bus, rail convenient; particulars. Key with Caretaker. 21 C

PICKFORD'S Removal and Storage Service. Up-to-date equipment and expert packers. Over 100 branches at your service. Free estimates from 43B Dame street, Dublin. Telephone 21834. 9 X

RATHMINES, rent £90, tenant paying rates (about £25), a good House, in quiet but desirable situation; good garden.—James H. North and Co., Agents, 110 Grafton street.

TO Let, June to September, or shorter period, Furnished House, Ranelagh district; 30/- weekly.—M 487, this office. 21 C

TO be Let Unfurnished, with possession in autumn, rent £120, tenant paying taxes; a good semi-detached House, Northumberland road.—James H. North and Co., 110 Grafton street.

TO Let, Unfurnished or Furnished, modern House, all conveniences.—24 Sandymount avenue.

THE Clancys should see the "Irish Family Names" feature in the "Weekly Irish Times" to-day. Price twopence. 25 F

TO Let, House, 65a Rathmines road, 6 apartments; large stores at rear, with w.c., e.l.; can be enlarged; suit factory; good entrance.

HOUSES WANTED.

WANTED, detached, compact Residence, South suburbs, with garage and modern conveniences.—Holden, Auctioneers, Saint Andrew street. 22 D

WANTED to Rent, 3 bedrooms, 2 reception; £50-£80; city or suburbs. Address "Z 4081, House," this office. 24 E

WANTED, a modern House or Bungalow, South side; price about £800.—M 632, this office. 24 F

WANTED, 6 roomed House, garage, South side; £80 cash, balance arranged.—M 652, this office. 24 E

WANTED to Rent, modern House, 4-5 bedrooms, garage, South suburbs.—M 784, this office. 25 D

WANTED, Unfurnished House, Terenure or Rathgar; moderate rent; careful tenant.—1764, Irish Times Branch Office, Ranelagh. 25 F

WANTED to Purchase for Cash, Terenure or Clontarf, pre-war non-basement House, containing 2 reception, 4 bedrooms, kitchen, bathroom, garden, garage, electric light; price about £975.—M 744, this office. 25 D

APARTMENTS TO LET.

DUBLIN AND DISTRICT.

APARTMENTS Agency—Flats, Board Residence, Furnished Apartments.—Miss White, 25 Nassau street. T

AMERICAN one Room Service Flatlettes and Suites, with private bathrooms, any period; room telephones, gas fires, restaurant, garage.—28 Upper Pembroke street. Telephone, 62888. T

AT 82 Moyne road—Very comfortable Furnished Apartments. 21 C

AT Auburn House, Herbert street—Select Board Residence; visitors or permanent. 22 D

APARTMENTS Offered Lady, most comfortable, attendance, cleanliness, etc.; lady's private house, Rathmines.—M 641, this office. 24 E

AT 83 Lower Leeson street, select Board Residence; moderate. 'Phone 62803. 24 E

ACCOMMODATION, ladies or gentlemen, board as desired; moderate; Clonskea.—M 676, this office. 24 E

AT 18 Herbert street—Select Board Residence; single and double bedrooms; moderate. 'Phone 61732. 25 F

AT 54 St. Alphonsus road, Drumcondra—Comfortable Apartments to Let. 25 F

AT 8 Ranelagh road—Nicely Furnished Bed Sittingroom, select house, every convenience; moderate. 25 F

AT 23 Waterloo Place, comfortably Furnished Bedroom, use of sittingroom; moderate. 25 F

BEDROOM and Sittingroom, with attendance, for lady; South side.—M 738, this office.

COMFORTABLE small Bed Sittingroom, every convenience; catering as desired.—2 Upper Mount street. 21 C

COMFORTABLE Bedroom (2 beds), full or partial board; homely; suit 2 young ladies; between Baldoyle road and Sutton Cross, facing sea; moderate. M 638, this office. 24 F

COMFORTABLE Single Room, full or partial board.—14 Hatch street. Telephone, 62935. 25 F

COMBINED Room to Let, cheap, good locality. Particulars, 'Phone Rathmines 541. 25 F

EXCLUSIVE Board Residence Apartments, overlooking Dublin Bay; central.—Stanfield House, Strand, Sandymount. 25 F

FURNISHED Apartments. Board or attendance optional; garden, tennis, etc.—2 Waterloo road. 23 D

GENTLEWOMAN (widow), with well-appointed private house, best locality South side Dublin, can offer quiet sunny Rooms to another. Garage and chauffeur's room if required. Terms 3½ to 5 guineas, according to accommodation required. Address "Z 4055, Gentlewoman," this office. 21 X

LARGE Furnished Bed Sittingroom, kitchenette, 15/- weekly, Rathmines; suit one or two ladies.—M 770, this office. 25 D

SELECT Furnished Rooms, with Board.—5 Lower Fitzwilliam street. 23 D

SUPERIOR Accommodation, 3 Pembroke road—Visitors or Permanent Guests; excellent catering; good attendance; modern conveniences. 24 E

TWO well Furnished Rooms to Let for May, 64 Pembroke road; moderate. 21 C

TWO Gentlemen (Friends) can have most comfortable Home (Protestants).—54 Hollybank road, Drumcondra. 24 E

THREE good Rooms, Unfurnished, at 14 Greenmount road, Terenure; rent £55 free.

WELL Furnished Bed Sittingroom, large kitchenette, suit lady, Edenvale road, Ranelagh.—1781, Irish Times Branch Office, Ranelagh. 24 E

APARTMENTS TO LET CONTINUED.

2 ROOM Flat, suit one or two friends; bedroom, bed-sitting, own gas meter, fire and gadgets; attendance, etc., if required; vicinity Merrion square; telephone; or Single Room, use Sittingroom.—M 736, this office. 25 F

30 HATCH street—Comfortable Bedrooms, good catering, full or partial; central; moderate. 25 F

53 WATERLOO road—Furnished Bedroom vacant, use of sittingroom, bath; moderate. 24 E

99 STEPHEN'S Green—Well Furnished Drawingrooms, with Double and Single Bedroom; attendance. 25 D

APARTMENTS WANTED.

ELDERLY LADY requires Bedroom or Bed-Sittingroom; moderate terms; neighbourhood of Baggot street preferred.—M 656, this office. 24 E

ELDERLY Lady (Protestant) requires Bed-Sittingroom, with board and attendance; moderate.—M 737, this office.

TWO Business Gentlemen require Protestant Apartments, single bedrooms, private sittingroom, garage; Rathgar district.—M 761, this office.

TWO ladies require 2 Bedrooms, use of Sittingroom, Haddington, Northumberland roads district; state lowest inclusive terms.—M 792, this office.

WANTED, large Unfurnished Room or two small ones, 6/- weekly, in Donnybrook district.—820, Irish Times Branch Office, Baggot street Bridge.

YOUNG Man requires Bed Sittingroom, South side preferred; quiet and convenient. Address "Z 4128, Rooms," this office.

NURSING HOMES AND INSTITUTIONS.

INVALIDS or Old People needing kindness and care taken in Nurse's House, Clontarf district, 35/- weekly.—M 489, this office. 21 C

FLATS TO LET.

A VARIETY Furnished and Unfurnished Flats, also Houses to Let.—Etchingham and Co., 11 Lower Baggot street. 78 15

ATTRACTIVE, Unfurnished, four roomed, self contained Flat to Let.—51 Pembroke road. 22 D

AT 96 Rathgar road, small Flat, Unfurnished, superior house, use of garden. 24 E

AT 29 Fitzwilliam square, 11 Merrion square, also 22 Trafalgar terrace, Monkstown, self contained, newly decorated. Apply Mr. Keys, 17 Fownes street, Dublin. 14 25

AT 7 Upper Pembroke street, Unfurnished Drawingroom Flat; suit ladies; garage if required. 22 C

A WELL Furnished Flat to Let, Phoenix Park road; suit two ladies; 30/- weekly.—M 653, this office. 24 E

A BRIGHT self-contained Hall Flat, Pembroke road; Top Flat, Herbert street; most desirable Flat, Merrion square; Upper Fitzwilliam street and neighbourhood.—Archer, 12 Lower Fitzwilliam street. 'Phone 62023. 25 F

ABSOLUTELY Self-contained Flats, own halldoors, all conveniences—Upper Pembroke street, £60; Leeson street, £65 and £86; Wilton terrace, £90; Dartmouth road, £100; Merrion square, £80, £84, and £96; others, Pembroke, Rathgar, Terenure, etc. Apply Prim Bros., 21 Dawson street. 22 X

AT 17 Herbert Street, Furnished Flat; also Bed-Sittingroom, bath, kitchenette.

BEAUTIFUL Hall and Drawingroom Flats, Unfurnished, garden; adults.—"Ard-na-Grina," Haddon road, Clontarf. 24 E

COMFORTABLE Furnished Flat, sittingroom, front bedroom, kitchenette, own gas cooker, N.C. road, Phoenix Park, 20/- weekly.—M 593, this office. 24 C

COMFORTABLE Furnished self-contained Flat, Rathgar, suit two ladies, 20/- weekly.—M 771, this office. 25 F

DARTRY road—Unfurnished Flat, two front rooms, kitchen, bathroom, electric light, gas; Protestants. R O 347, Irish Times Branch Office, Rathmines. 24 C

FOUR or five roomed Flat to Let; telephone, garage; moderate.—M 494, this office. 21 C

FURNISHED and Unfurnished Flats, Houses and Bungalows, superior property in best districts, city and county. Apply Exchange Buildings, Ltd., 48 Kildare street. 21 C

FURNISHED three roomed Flat, 18 Rathgar avenue; seen daily before 2 o'clock. 22 D

FLAT, Unfurnished, self-contained, sittingroom, bedroom, kitchenette, bathroom, electric light, gas, suit one lady, rent £60.—M 644, this office. 24 E

FURNISHED Flat, two bedrooms, sittingrooms, kitchenette, all conveniences; adults.—48a Summerville Park, Rathmines. 24 E

FURNISHED Flat; bedroom, sittingroom, kitchenette, use of bathroom.—4 Churchill terrace, Ballsbridge.

FURNISHED Flat, suit business girls or married couple.—77 Rathgar road. 24 E

FITZWILLIAM square—Vacant beginning of June, self contained Top Flat; suit two ladies; adults only; seen appointment.—M 775, this office. 25 F

PEMBROKE Estate—Modern Mansion Flat, with central heating, constant hot water, caretaker. Accommodation comprises lounge hall, spacious living room, three bedrooms, kitchen and bathroom, all on ground floor, electric light and power, gas to kitchen. Orders to view from owners—Exchange Buildings, Ltd., 48 Kildare street. 21 C

RATHGAR road—Beautifully Furnished Drawingroom Flat, kitchen, hot and cold water, cooker, maid's room, use of diningroom, bath; adults only; vacant.—M 559, this office.

RATHGAR—Newly decorated self-contained three roomed Flat, electric light, use garden and bathroom, gas stove, fireplace, water (h. and c.) in kitchenette.—M 776, this office. 25 F

SELF contained Flats and Maisonettes, Furnished and Unfurnished, for Letting, all districts, city and suburbs.—Apply Prim Bros., 21 Dawson street. X

SELF contained Flat, Pembroke road, 2 reception rooms, 2 bedrooms, bathroom, good kitchen, roof garden, garage.—M 631, this office. 25 F

SELF Contained Flat, 38 Grosvenor square, Rathmines; kitchen, electric light, gas, hot water. Apply 10 Garville road. 22 D

SUPERIOR Furnished Flat. Seen any time.—82 Lower Leeson street. 24 E

TO Let, well Furnished Flat, electric light, bath; moderate; adults.—33 Edenvale road, Ranelagh. 24 E

UNFURNISHED Flats, 42 Lower Leeson street, 18 Harcourt street. Ring Caretaker's bell. 25 F

UNFURNISHED Half House to Let, garden and garage. Key, 64 Brighton road. 25 F

2 WATERLOO road—Well Furnished Hall Flat, use of garden, tennis court. 24 E

8 HERBERT street—Extremely comfortable Unfurnished Flats, select, well kept house. Call 2-6. 24 F

12 HERBERT Place—Drawingroom 2-Room Flat, Unfurnished, bath, kitchen, almost private house; quiet. 24 E

100 LOWER Baggot street—Self-contained Furnished Drawingroom Flat. 25 F

FLATS WANTED.

FURNISHED or part furnished, 4-5 rooms, self contained; Stephen's Green locality; moderate rent.—M 777, this office.

LADY requires, end May, Unfurnished, absolutely self-contained Flat, £50-£60; South side.—M 583, this office.

SEASIDE AND COUNTRY.

HOUSES TO LET AND WANTED.

A LARGE Mansion, seven miles from city, suitable for hotel or institution, for term; ten minutes sea, 'bus and rail, near two golf links; large grounds, all in good condition. Address "Z 4049, Mansion," this office. 21 C

AT Baily, Sutton—Delightfully situated Furnished House to Let, sunny aspect, glorious views of sea and mountain; 2 reception, 4 bedrooms, maid's room, hot bath, garden, garage, tennis, electric light. Will let for 12 months or longer if required.—Apply James S. McMahon and Co., 132 Stephen's Green. 24 E

ATHASSEL, Burnaby road, Greystones, semi-detached, facing sea, Unfurnished; 3 sittingrooms, 5 bedrooms, garden, garage, telephone.—Hanna, 65 Lansdowne road. 30 X

BALLYCASTLE, Antrim—Furnished House to Let, for six months or yearly, facing sea; 2 reception, 7 bedrooms, all conveniences; reasonable rent. Apply Thomas Humphreys. 21 C

BUNGALOW Wanted, four rooms; Glenageary district.—M 514, this office. 21 C

BRAY—To Let, exceptionally well Furnished House; drawingroom, diningroom, 3 bedrooms and servant's room, electric light, gas, h. and c., every convenience; only wants seeing; suit retired officer, small family; three minutes rail, sea and 'bus. For full particulars apply to James Edwards, Military road, Ballybrack, Co. Dublin. 21 C

BAILY—Charming Villa, Furnished, 4 bedrooms, sitting, garage, 6 or 12 months.—Arthur Jones, Son, Stephen's Green. 24 E

BRAY—Furnished semi-detached House to Let; 2 sitting, 4 bedrooms, garden.—"San Remo," Novara road. 25 F

BRAY—Furnished Cottage, 3 rooms, kitchenette, gas, water, e.l.; semi-detached.—1183, Irish Times Branch Office, Bray. 25 F

BRAY—House to Let Furnished, 2 sittingrooms, 5 bedrooms, all modern conveniences, £60 four months.—Address "Z 4131, House," this office. 25 F

BLACKROCK, convenient to tram and 'bus—Modern Residence, containing 2 reception, 3 bedrooms; rent £90 and taxes (rates about £3).—Garvey and Good, Lincoln place. 25 F

BUNGALOW Residence to Let Furnished, own grounds, tennis, garage; 5 bed and 2 reception rooms, modern conveniences; three minutes from sea.—Apply Annesley, Kynoch Lodge, Arklow. 25 F

CARAGH Lake—To Let, Furnished, Gentleman's Residence.—Apply D. Clifford. 19 C

CARRICKMINES—Delightful Bungalow; 5 rooms, kitchen, bathroom, garage, garden; £100. Free, or Sell.—"Dunluce," Carrickmines road. 25 F

"[illegible]," Baily (detached), to Let, furnished, 10 or 12 months; nice garden, tennis lawn, garage. Key at "Carntreena," Baily. 24 E

COTTAGE and Hut, Furnished, to Let, Sutton; reasonable; Vartry.—M 722, this office. 25 F

CO. Wicklow—To Let, Furnished, beautifully situated House, near Glendalough; 14 rooms, every modern convenience, garden, garage, etc., shooting, etc., over 500 acres; July, August and September; £120 per annum, free; Land if desired.—Laragh House, Annamoe. 21 C

DELGANY—Furnished House, 6 rooms, bathroom, near Greystones, garage; tennis court; for May, June, July, August, September.—M 667, this office. 25 F

DALKEY—Vico, charmingly situated, £160 yearly, Furnished, facing sea; four bedrooms.—Jones, 10 Stephen's Green. 22 D

DALKEY—Detached House to Let, sea front, Furnished or Unfurnished. Address "Z 4094, House," this office. 25 F

EXCEPTIONAL opportunity—To be Let near Lucan, a House, with about 9 rooms, out-offices, paddock and garden; land can be had if required; rent reasonable. Apply, giving full particulars, and state if any knowledge of farming.—M 743, this office. 25 F

GREYSTONES—Furnished House to Let, 3 bedrooms, garage, £42, May £4. Address "Z 4058, House," this office.

GENTLEMAN'S small Residence, near churches, tram or 'bus; modern conveniences; rent or price must be moderate; South Dublin preferred. Address "Z 4118, Residence," this office. 25 F

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